

Kansas Register

Ron Thornburgh, Secretary of State

Vol. 20, No. 28 July 12, 2001 Pages 1111-1138

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Director of Legislative Administrative Services

State of Kansas

Legislature

Interim Committee Schedule

The following committee meetings have been scheduled during the period of July 16-29. Requests for accommodation to participate in committee meetings should be made at least two working days in advance of the meeting by contacting Legislative Administrative Services at (785) 296-2391 or TTY (785) 296-8430. When available, agendas can be found at http://skyways.lib.ks.us/ksleg/KLRD/klrd.html.

Date	Room	Time	Committee	Agenda
July 18 July 19	531-N 531-N	10:00 a.m. 9:00 a.m.	Joint Committee on Information Technology	18th, a.m.—Kan-Ed Conference at Maner Conference Center (Topeka
				Expocentre). 18th, p.m.—Regular meeting. 19th, a.m./p.m.—Regular meeting.
July 24	123-S	10:00 a.m.	Legislative Coordinating Council	Legislative matters.
July 25	519-S	10:00 a.m.	Legislative Post Audit	Agenda not available.
July 26	526-S	10:00 a.m.	Joint Committee on Arts and Cultural Resources	Agenda not available.
July 26 July 27	Canceled		Special Committee on Ways and Means/Appropriations	Canceled (rescheduled Aug. 6 and 7).
				Jeff Russe

Doc. No. 026819

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Commission on Veterans' Affairs

Notice of Meeting

The Kansas Commission on Veterans' Affairs will meet at 1 p.m. Friday, July 20, at the Kansas Soldiers' Home, 714 Sheridan, Fort Dodge. The public is invited to attend. For further information, call (785) 296-3976.

Stoney Wages Executive Director

Doc. No. 026814

State of Kansas

Secretary of State

Notice of Judgment Interest Rate

Pursuant to the provisions of K.S.A. 16-204, the rate of interest on judgments rendered by courts of the State of Kansas pursuant to the code of civil procedure is 7.25 percent during the period of July 1, 2001 through June 30, 2002.

Ron Thornburgh Secretary of State

Doc. No. 026764

State of Kansas

Department of Administration Division of Purchases

Notice to Bidders

Sealed bids for the following items will be received by the Director of Purchases, Landon State Office Building, 900 S.W. Jackson, Room 102, Topeka, 66612, until 2 p.m. on the date indicated and then will be publicly opened. Interested bidders may call (785) 296-2377 for additional information:

Tuesday, July 24, 2001

03677

Lansing Correctional Facility and Ellsworth Correctional Facility—Painting Supplies (Brushes and Rollers)

03698

Department of Administration, Division of Information Systems and Communications—Encryption Software for S/390

03701

Kansas Correctional Industries—Metal Containers

Wednesday, July 25, 2001

03688

Kansas Correctional Industries—Twill

03705

Statewide—Coarse and Industrial Papers

Thursday, July 26, 2001

03704

University of Kansas Medical Center—Window Washing Services

John T. Houlihan Director of Purchases

Doc. No. 026820

(Published in the Kansas Register July 12, 2001.)

USDA-Natural Resources Conservation Service

Notice of Kansas Technical Committee Meeting

The Kansas Technical Committee will meet from 9:30 a.m. to 3 p.m. Thursday, July 26, at the NRCS Conference Center, 747 Duvall, Salina, to review the ranking recommendations on fiscal year 2002 Environmental Quality Incentive Program (EQIP) priority areas.

For additional information, contact Steve Parkin, USDA-Natural Resources Conservation Service, 760 S. Broadway, Salina, 67401-4642, (785) 823-4568, fax (785) 823-4540, e-mail steve.parkin@ks.nrcs.usda.gov.

Mary D. Shaffer Public Affairs Specialist

Doc. No. 026805

State of Kansas

Secretary of State

Notice of Hearing on Proposed Administrative Regulations

A public hearing will be conducted at 9 a.m. Friday, September 14, in the Secretary of State's Office, Room 120, Memorial Hall, 120 S.W. 10th Ave., Topeka, to consider the proposed revocation of Kansas Administrative Regulations 7-19-1 through 7-19-7, which pertain to electronic filing. These regulations are proposed for permanent revocation.

K.A.R. 7-19-1 through 7-19-7 outline the procedures for the electronic filing of documents in the Secretary of State's U.C.C. Division and Corporations Division. The regulations have become obsolete with respect to U.C.C. filings, due to Revised Article Nine of the U.C.C. The Corporations Division does not currently have electronic filing and the regulations are not used. The regulations will not impact governmental agencies and will only affect members of the general public that use the U.C.C. electronic filing system in the Secretary of State's Office.

This 60-day notice of public hearing constitutes a public comment period for the purpose of receiving written public comments on the proposed revocations. Comments may be submitted prior to the hearing to Melissa A. Wangemann, Legal Counsel, Office of the Secretary of State, Room 140, Memorial Hall, 120 S.W. 10th Ave., Topeka, 66612-1594.

All interested parties will be given a reasonable opportunity at the hearing to present their views. It may be necessary to request each participant to limit any oral presentation to five minutes. Any person requiring visual or communication assistance, building access assistance or other similar assistance should contact the Secretary of State's Office so appropriate arrangements can be made.

Copies of the regulations and the economic impact statement may be obtained at the address above or by calling (785) 296-4801.

Ron Thornburgh Secretary of State

State Employees Health Care Commission

Notice of Meeting

The State Employees Health Care Commission will meet at 1:30 p.m. Tuesday, July 24, in Room 526-South, State Capitol, 300 S.W. 10th Ave., Topeka. An agenda may be viewed by accessing the commission's Web site at http://da.state.ks.us/hcc/meetings/htm. For further information, contact the Benefits Office at (785) 296-6280.

Dan Stanley Chair

Doc. No. 026809

State of Kansas

Pooled Money Investment Board

Notice of Investment Rates

The following rates are published in accordance with K.S.A. 75-4210. These rates and their uses are defined in K.S.A. 2000 Supp. 12-1675(b)(c)(d), and K.S.A. 75-4201(l) and 75-4209(a)(1)(B).

Effective 7-9-01 through 7-15-01

Term	Rate
1-89 days	3.72%
3 months	3.54%
6 months	3.58%
1 year	3.79%
18 months	4.04%
2 years	4.12%

Derl S. Treff Director of Investments

Doc. No. 026800

State of Kansas

Secretary of State

Notice of Corporations Forfeited

In accordance with K.S.A. 17-7510, the articles of incorporation of the following corporations organized under the laws of Kansas and the authority of the following foreign corporations authorized to do business in Kansas were forfeited during the month of June 2001 for failure to timely file an annual report and pay the annual franchise tax required by the Kansas general corporation code:

Domestic Corporations

Association of Records Managers and Administrators, Inc., Prairie Village, KS.
Bal-Van, Incorporated, Wichita, KS.
Basic — The Cleaning Experts, Inc., Lawrence, KS.
Bergstrom Livestock, Inc., Courtland, KS.
Bud Johnson & Associates, Inc., Wichita, KS.
Cerv's, Inc., Hays, KS.
Cimarron Exploration, Inc., Liberal, KS.
Columbian Home Association, Wichita, KS.
Coyotee Ag Spraying, Inc., Garden City, KS.
Creative Marketing Associates, Inc., Leawood, KS.
Custom Agri Services, Inc., Garden City, KS.
Dean Smith Trucking, Inc., Burdett, KS.

E.F. Hadel Realty, Inc., Overland Park, KS. Energy Oil & Gas, Inc., Rago, KS. Ferguson Home Concepts, Inc., Ottawa, KS. Hamilton Controls, Inc., Merriam, KS. Harbert Investments, Inc., Kingman, KS. Heartland Gospel Explosion, Inc., Topeka, KS. Heavy Duty Professionals, Inc., Lee's Summit, MO. Hebron Church of Buhler, Reno County, Kansas, Buhler, KS. Hi-Noon Kiwanis Club, Inc., Emporia, KS. Kansas Foundation for Managed Care, Inc., Edwards, CO. Kansas Legislative Policy Group, Inc., Topeka, KS. KCI Roadrunner Express, Inc., Junction City, KS. Key Investments, Inc., Lake Quivira, KS. Kiwanis Club of Clay Center, Kansas, Clay Center, KS. Kiwanis Club of Hoisington, Kansas, Hoisington, KS. Kiwanis Club of Junction City United, Kansas, Junction City, KS. Kiwanis Club of Prairie Village, Kansas, Leawood, KS. Kiwanis Club of The Flint Hills Council Grove, Kansas, Council Grove, KS. Kynion Financial Group, Inc., Overland Park, KS. Luncheon Optimist Club of Lawrence, Lawrence, KS. Management By Russell, Inc., Overland Park, KS. Midwest Heart and Vascular Institute, Wichita, KS. Mott Ranch, Inc., Pratt, KS New Strawn Community Church, New Strawn, KS. Norris & Son Grain, Inc., Burdett, KS. Physicians For Life, Inc., Wichita, KS. Pioneer Country Broadcasting, Inc., Norton, KS, Procom, Inc., Goddard, KS. Salt Creek Farms, Inc., Concordia, KS. Southside Plumbing, Inc., Overland Park, KS. Tech Support Inc., Wichita, KS. The Alumni Association, Inc., Overland Park, KS. The Sisters of Sorrowful Mother Corporation, Wichita, KS. Trend Properties, Inc., Olathe, KS. Tri-B, Inc., Canton, KS Tyco, Inc., Independence, KS. United Blind Athletes Association, Inc., Wichita, KS. Via Christi Rehabilitation Center, Inc., Wichita, KS. Zey's, Incorporated, Liberty, MO. 5-L Farms, Inc., Parsons, KS.

Foreign Corporations

A Life Style Service, Inc., Madison, WI. American Express Capitafinance L.L.C., Jersey City, NJ. American Rehabilitation Clinic, Inc., Mechanicsburg, PA. Burnup Equipment Company, Inc., Independence, MO. Cedarcrest Roofing & Distributing Co., Kansas City, MO. Compaq Computer Corporation, Houston, TX. Dana-Farber/Partners Cancer Care, Inc., Boston, MA. JN Exploration & Production Limited Partnership, Billings, MT. K. O. Energy, Los Angeles, CA. SBS, Inc., Grand Island, NE. Specialty Management Group, Inc., Dallas, TX. Stop Violence Coalition, Inc., Kansas City, MO. Superior Light & Sign Maintenance Co., Inc., Topeka, KS. The Henry M. Jackson Foundation for the Advancement of Military, Rockville, MD. The Wilderness Society, Washington, DC. United/Anco Services, Inc., Houston, TX. VEK, Inc., Las Vegas, NV.

Ron Thornburgh Secretary of State

Department of Health and Environment

Notice of Hearing on Proposed Administrative Regulations

The Kansas Department of Health and Environment, Center for Health and Environmental Statistics, will conduct a public hearing at 2 p.m. Thursday, September 13, in Room 108, Landon State Office Building, 900 S.W. Jackson, Topeka, to consider adoption of one amended permanent regulation, **K.A.R. 28-17-6**, concerning vital records. This proposed regulation was adopted as a temporary regulation on July 2, 2001. A summary of the proposed regulation and the economic impact follows.

The proposed regulation implements legislation (Senate Bill No. 343) enacted during the 2001 session of the

Kansas Legislature.

Public demand for certified copies of vital records (certificates of birth, death, fetal death, marriage and divorce) has increased substantially during the past eight years. Individuals are more frequently needing vital records to prove identity in many day-to-day activities. Examples of day-to-day activities include: enrolling children in school or sports programs; starting a new job; securing benefits (life insurance, disability or retirement); obtaining passports or drivers' licenses; preserving property rights in estates; claiming income tax exemptions; and others. The Kansas Legislature recognized that increased public demand for services also increased the need for maintaining, updating and replacing technology, computer equipment and software used to store and retrieve vital records. To provide a means for financing continuing costs of changing technology, the 2001 Kansas Legislature enacted Senate Bill No. 343, which authorizes the secretary of the Department of Health and Environment and the state registrar to increase by \$1 the fee charged for each certified copy of a vital record issued and for each search when a vital record is not available.

The legislation also established the Vital Statistics Maintenance Fee Fund and earmarks the increased fees for that fund. Prior to the 2001 action, the Kansas Legislature last authorized a change of the fee schedule in 1993.

Economic Impact:

Each eligible applicant would be required to pay \$11 (instead of \$10) for the first copy and \$6 (instead of \$5) for each additional copy of the same record ordered at the same time, for any certified copy of any birth, foreignborn (but adopted in Kansas), death, fetal death, marriage or divorce certificate issued. Each applicant would be required to pay \$11 (instead of \$10) for each search of files for any five-year period or fractional part of a five-year period when a record is not available and no certified copy is produced.

The time between publication of this notice and the scheduled hearing constitutes a 60-day public comment period for the purpose of receiving written public comments on the proposed regulatory action. Interested parties may submit written comments prior to the hearing to Lorne A. Phillips, Ph.D., State Registrar, Director of the Center for Health and Environmental Statistics, Room

152, Landon State Office Building, 900 S.W. Jackson, Topeka, 66612-2221. Interested parties will be given a reasonable opportunity to orally present their views of the proposed regulatory action during the hearing. To give all parties an opportunity to present their views, it may be necessary to require each participant to limit any oral presentation to five minutes.

A copy of the proposed amended regulation and the economic impact statement may be obtained by contacting Dr. Lorne A. Phillips or Robin Merrifield at (785) 296-1415. Questions regarding the proposed amendment

should be directed to Dr. Phillips.

Any individual with a disability may request accommodation in order to participate in the public hearing and may request a copy of the proposed amended regulation and the economic impact statement in an accessible format. Requests for accommodation should be made at least five working days in advance of the hearing by contacting Dr. Phillips.

Clyde D. Graeber Secretary of Health and Environment

Doc. No. 026810

State of Kansas

Department of Health and Environment

Notice of Hearing on Proposed Administrative Regulations

The Kansas Department of Health and Environment, Division of Health, Bureau of Consumer Health, will conduct a public hearing at 10 a.m. Friday, September 21, at 1000 S.W. Jackson, Suite 200, Topeka, to consider adoption of the following three permanent regulations concerning food service establishment fees, food processing plant fees and retail food store fees. The food processing plant fee and retail food store fee regulations implement legislation (Senate Bill No. 100) enacted during the 2001 session of the Kansas Legislature. Temporary regulations were approved and became effective on July 2, 2001. Following is a summary of the proposed permanent regulations and economic impact.

K.A.R. 28-36-30 is an amended regulation that will increase the license and application fees for food service establishments. The proposed regulation increases the license and application fees from \$100 to \$130 each. The increase will defray the cost of licensing and inspecting food establishments. The increase is \$30 per year for the application fee for new businesses and \$30 for the annual license fees.

The economic impact to existing businesses will be the increase of \$30 for the annual license fee. The impact to new businesses will be the additional \$30 for the one-time application fee. The economic impact to the Department of Health and Environment will be approximately \$414,000 annually. This additional revenue will be used to defray the costs of licensing, inspecting and regulating food service establishments.

K.A.R. 28-36-60 is a regulation that establishes application and license fees for food processing plants as required by Senate Bill 100. The fees will be paid to the Department of Health and Environment to reimburse the department for the costs associated with licensing and inspecting food processing plants.

The license fee will be an annual fee determined by the size of the establishment and will range between \$50 and \$150. The application fee for new businesses will be equal

to the license fee.

The economic impact to industry will be the cost of the annual license fee and the cost of the one-time application fee for new businesses. The economic impact to the Department of Health and Environment will be approximately \$77,750 annually. The fees will pay the expenses associated with licensing and inspecting food processing plants.

K.A.R. 28-36-120 is a regulation that establishes application and license fees for retail food stores as required by Senate Bill 100. The fees will be paid to the Department of Health and Environment to reimburse the department for the costs associated with licensing and inspecting retail food stores. The license fee is an annual fee that is determined by the size of the establishment and ranges between \$50 and \$150. The one-time application fee will be equal to the license fee for new businesses.

The economic impact to industry will be the cost of the annual license fee and the cost of the one-time application fee for new businesses. The economic impact to the Department of Health and Environment will be approximately \$204,000 annually. The fees will pay the expenses associated with licensing and inspecting retail food stores.

The time between publication of this notice and the scheduled hearing constitutes a 60-day public comment period for the purposes of receiving written public comments on the proposed regulatory action. Interested parties may submit written comments prior to the hearing to Mary Glassburner, Bureau of Consumer Health, 1000 S.W. Jackson, Suite 200, Topeka, 66612, (785) 296-1705. Interested parties will be given a reasonable opportunity to orally present their views of the proposed regulations during the hearing. To give all parties an opportunity to present their views, it may be necessary to require each participant to limit any oral presentation to five minutes.

Copies of the proposed regulations and the economic impact statements may obtained by contacting Mary Glassburner.

Any individual with a disability may request accommodation in order to participate in the public hearing and may request copies of the proposed amended regulations and the economic impact statements in an accessible format. Requests for accommodation should be made at least five working days in advance of the hearing by contacting Mary Glassburner.

Clyde D. Graeber Secretary of Health and Environment

Doc. No. 026811

State of Kansas

Department of Health and Environment

Notice Concerning Kansas Water Pollution Control Permits

In accordance with Kansas Administrative Regulations 28-16-57 through 63, 28-18-1 through 15, 28-18a-1 through 32, 28-16-150 through 154, 28-46-7, and the authority vested with the state by the administrator of the U.S. Environmental Protection Agency, draft permits have been prepared and/or permit applications have been received for discharges to the waters of the United States and the State of Kansas for the class of discharges described below.

The determinations for permit content are based on staff review, applying the appropriate standards, regulations and effluent limitations of the State of Kansas and the EPA, and when issued will result in a State Water Pollution Control Permit and National Pollutant Discharge Elimination System Authorization subject to certain conditions.

All Kansas Department of Health and Environment district office addresses and telephone numbers are listed below.

Public Notice No. KS-AG-01-203/208 Pending Permits for Confined Feeding Facilities

Name and Address of Applicant Description Water

Gordan Dalke NW/4 of Section 28, Neosho River 2071 Indigo Road T19S, R2E, Marion Hillsboro, KS 67063 County

Kansas Permit No. A-NEMN-M001

This is a renewal permit for an existing facility for 72 head (88 animal units) of dairy cows.

Wastewater will be impounded for subsequent application to agricultural land for beneficial use. Wastewater storage capacity is provided that meets or exceeds KDHE minimum requirements.

Compliance Schedule: The manure/waste management plan developed by the designer and approved by the department shall be adhered to as a condition of the permit.

Name and Address of Applicant Description Water
Otto Bentz NW/4 of Section 18, Neosho River
3454 Limestone Road T175, R3E, Marion Basin
County

Kansas Permit No. A-NEMN-M004

This is a renewal permit for an existing facility for 56 head (65.0 animal units) of dairy cows.

Wastewater will be impounded for subsequent application to agricultural land for beneficial use. Wastewater storage capacity is provided that meets or exceeds KDHE minimum requirements.

Compliance Schedule: Dewatering equipment shall be obtained two months after issuance of the permit. The manure/waste management plan developed by the designer and approved by the department shall be adhered to as a condition of the permit.

Name and Address
of Applicant

Michael Rencin and Regina
Rencin
2645 14th Road

Legal
Description
Water
SW/4-of Section 20,
T3S, R5E,
Basin
Washington County

Barnes, KS 66933

Kansas Permit No. A-BBWS-S041

This is a renewal permit for an existing facility for 2,000 head (800 animal units) of swine.

Wastewater will be impounded for subsequent application to agricultural land for beneficial use. Wastewater storage capacity is provided that meets or exceeds KDHE minimum requirements.

Compliance Schedule: The manure/waste management plan developed by the designer and approved by the department shall be adhered to as a condition of the permit.

Name and Address of Applicant	Legal Description	Receiving Water
G-Three	NE/4 of Section 11,	Marais des
c/o Darrel George	T25S, R22E,	Cygnes River
1556 85th St.	Bourbon County	Basin
Uniontown, KS 66779		*

Kansas Permit No. A-MCBB-S017

This is a renewal permit for a facility with a revised animal unit and head count due to changes in the law or method of counting the total maximum capacity for a maximum of 16 head (6.4 animal units) of swine weighing greater than 55 pounds and a maximum of 128 head (12.8 animal units) of swine weighing 55 pounds or less.

Wastewater will be impounded for subsequent application to agricultural land for beneficial use. Wastewater storage capacity is provided that meets or exceeds KDHE minimum requirements.

Compliance Schedule: The manure/waste management plan developed by the designer and approved by the department shall be adhered to as a condition of the permit.

Name and Address of Applicant	Legal Description	Receiving Water
		,
G-Three	SE/4 of Section 22,	Marais des
c/o Darrel George	T25S, R22E,	Cygnes River
1556 85th St.	Bourbon County	Basin
Uniontown, KS 66779.		

Kansas Permit No. A-MCBB-S007

This is a renewal permit for an existing facility with a revised animal unit and head count due to changes in the law or method of counting the total maximum capacity for a maximum of 700 head (280 animal units) of swine weighing greater than 55 pounds and a maximum of 200 head (20 animal units) of swine weighing 55 pounds or less.

Wastewater will be impounded for subsequent application to agricultural land for beneficial use. Wastewater storage capacity is provided that meets or exceeds KDHE minimum requirements.

Compliance Schedule: A manure/waste management plan for the facility shall be developed. A plan shall be submitted to the department within six months following permit issuance and will be become part of the permit.

Name and Address	Legal	Receiving
of Applicant	Description	Water
Knox Farms, Inc.	NW/4 of Section 4,	Smoke Hill River
P.O. Box 278	T11S, R37W, Logan	Basin
Brewster, KS 67732	County	

Kansas Permit No. A-SHLG-C003

Federal Permit No. KS0096296

This is a new permit for an expanding facility for 2,500 head (2,500 animal units) of beef cattle weighing greater than 700 pounds each.

Wastewater will be impounded for subsequent application to agricultural land for beneficial use. Wastewater storage capacity is provided that meets or exceeds KDHE minimum requirements.

Compliance Schedule: Permeability tests shall be conducted on the earthen wastewater retention structure(s). Should any structure not meet the permeability requirements, additional sealing will be required. An emergency channel spillway shall be provided between the sedimentation basin and the retention structure. Adequate provisions shall be provided to prevent contamination of the water well located in the feeding pens. The pen area adjacent to the well shall be sloped away from the well so that runoff from the pens does not drain toward the well. The manure/waste management plan developed by the designer and approved by the department shall be adhered to as a condition of the permit.

Public Notice No. KS-01-107/111

Name and Address of Applicant	•	Waterway	Type of Discharge
Eudora, City of		Wakarusa River	Treated Domestic
4 E. 7th St.	1 - 5		Wastewater
P.O. Boy 650		All and the American	

P.O. Box 650 Eudora, KS 66025

Kansas Permit No. M-KS17-OO02 Federal Permit No. KS0094609

Legal: SW1/4, S5, T13S, R21E, Douglas County

Facility Description: The proposed action is to reissue an existing permit for operation of an existing wastewater treatment facility treating primarily domestic wastewater. The proposed permit includes limits for biochemical oxygen demand, total suspended solids, ammonia, fecal coliform and pH. Monitoring for effluent flow also will be required. The permit requirements are pursuant to the Kansas Surface Water Quality Standards, K.A.R. 28-16-28(b-f), and Federal Surface Water Criteria, and are water-quality based.

Name and Address	and the second second	Type of
of Applicant	Waterway	Discharge
Hanover, City of	Little Blue River	Treated Domestic
P.O. Box 416		Wastewater'
Hanover KS 66945		

Kansas Permit No. M-BB10-OO02 Federal Permit No. KS0095745

Legal: NE¼, S17, T2S, R5E, Washington County

Facility Description: The proposed action is to issue a new permit for operation of a new wastewater treatment facility treating primarily domestic wastewater. The proposed three-cell wastewater stabilization lagoon replaces the existing mechanical plant. The proposed permit includes limits for biochemical oxygen demand, total suspended solids and pH. Monitoring for ammonia and fecal coliform also will be required. The permit requirements are pursuant to the Kansas Surface Water Quality Standards, K.A.R. 28-16-28(b-f), and Federal Surface Water Criteria, and are technology based.

Name and Address of Applicant	Waterway	Type of Discharge
Leavenworth County	Kansas River via	Treated Domestic
Engineer	Wolf Creek	Wastewater
300 Walnut		
Leavenworth, KS 66048		

Facility Name: Leavenworth County S.D. #2 (Timberlake)

Kansas Permit No. M-KS06-OO03 Federal Permit No. KS0087157 Legal: NW4, S25, T11S, R22E, Leavenworth County

Facility Description: The proposed action is to reissue an existing permit for operation of an existing wastewater treatment facility treating primarily domestic wastewater. The proposed permit includes limits for biochemical oxygen demand, total suspended solids and pH. Monitoring for ammonia and fecal coliform also will be required. The permit requirements are pursuant to the Kansas Surface Water Quality Standards, K.A.R. 28-16-28(b-f), and Federal Surface Water Criteria, and are technology based.

Name and Address		Type of
of Applicant	Waterway	Discharge
Olathe, City of	Cedar Creek	Treated Domestic
100 W. Santa Fe		Wastewater
P.O. Box 768		
Olathe, KS 66051-0768		

Facility Name: Cedar Creek Wastewater Treatment Plant

Kansas Permit No. M-KS52-IO06 Federal Permit No. KS0081299

Legal: NW1/4, S20, T13S, R23E, Johnson County

Facility Description: The proposed action is to reissue an existing permit for operation of an existing wastewater treatment facility treating primarily domestic wastewater. The proposed permit includes limits for biochemical oxygen demand, total suspended solids, fecal coliform, ammonia, dissolved oxygen, chronic whole effluent toxicity and pH. Monitoring for total phosphorus, total Kjeldahl nitrogen, nitrate, nitrite, effluent flow and priority pollutants also will be required. The permit requirements are pursuant to the Kansas Surface

Water Quality Standards, K.A.R. 28-16-28(b-f), and Federal Surface Water Criteria, and are water-quality based.

Name and Address of Applicant Olathe, City of 100 W. Santa Fe P.O. Box 768 Olathe, KS 66051-0768

Waterway Kansas River via Mill Creek

Type of Discharge Treated Domestic Wastewater

Facility Name: Harold Street Wastewater Treatment Plant

Kansas Permit No. M-KS52-IO01 Federal Permit No. KS0045802

Legal: SE1/4, S23, T13S, R23E, Johnson County

Facility Description: The proposed action is to reissue an existing permit for operation of an existing wastewater treatment facility treating primarily domestic wastewater. The proposed permit includes limits for blochemical oxygen demand, total suspended solids, fecal coliform, ammonia, dissolved oxygen, chronic whole effluent toxicity and pH. Monitoring for total phosphorus, total Kjeldahl nitrogen, nitrate, nitrite, chlorides, total residual chlorides, effluent flow and priority pollutants also will be required. The permit requirements are pursuant to the Kansas Surface Water Quality Standards, K.A.R. 28-16-28(b-f), and Federal Surface Water Criteria, and are water-quality based.

Persons wishing to comment on or object to the draft permits and/or permit applications must submit their comments in writing to the Kansas Department of Health and Environment if they wish to have the comments or objections considered in the decision making process. Comments or objections should be submitted to the attention of Shonda Domme for agricultural permits or applications, or to the permit clerk for all other permits, at the Kansas Department of Health and Environment, Division of Environment, Bureau of Water, J Street and 2 North, Forbes Field, Building 283, Topeka, 66620,

All comments regarding the draft permit or application notice postmarked or received on or before August 11 will be considered in the formulation of final determinations regarding this public notice. Please refer to the appropriate Kansas permit number (KS-AG-01-203/208, KS-01-107/111) and name of applicant/application as

listed when preparing comments.

If no objections are received during the public notice period regarding any proposed permit, the Secretary of Health and Environment will issue the final determination regarding issuance or denial of the proposed permit. If response to this notice indicates significant public interest, a public hearing may be held in conformance with K.A.R. 28-16-61 (28-46-21 for UIC). Media coordination for publication and/or announcement of the public notice or public hearing is handled by the Kansas Department of Health and Environment.

For agricultural permits and applications, a copy of the permit application, supporting documentation and a KDHE-developed fact sheet, if appropriate, is available for review at the appropriate district office:

Northwest District Office, 2301 E. 13th, Hays, 67601-2651, (785) 625-5664

North Central District Office, 2501 Market Place, Salina, 67401-7699, (785) 827-9639

Northeast District Office, 800 W. 24th, Lawrence, 66046-4417, (785) 842-4600

Southwest District Office, 302 W. McArtor Road, Dodge City, 67801-6098, (316) 225-0596

South Central District Office, 130 S. Market, 6th Floor, Wichita, 67202-3802, (316) 337-6020

Southeast District Office, 1500 W. 7th, Chanute, 66720, (316) 431-2390

Application information and components of plans and specifications for all new facilities and for expansions of existing swine facilities may be reviewed on the Internet at http://www.kdhe.state.ks.us/feedlots/stindex.html.

For all other proposed permits, the draft permit(s), including proposed effluent limitations and special conditions, fact sheets as appropriate, comments received and other information, are on file and may be inspected at the offices of the Kansas Department of Health and Environment, Bureau of Water.

Division of Environment offices are open from 8 a.m. to 5 p.m. Monday through Friday, excluding holidays. These documents are available upon request at the copying cost assessed by KDHE. Additional copies of this public notice also may be obtained at the Division of Environment.

Clyde D. Graeber Secretary of Health and Environment

Doc. No. 026815

State of Kansas

Department of Health and Environment

Request for Comments

The Kansas Department of Health and Environment has prepared a draft National Pollutant Discharge Elimination System permit for the City of Olathe to discharge treated domestic wastewater into the Cedar Creek.

The proposed permit is based upon an average discharge flow of 3.0 MGD to the Cedar Creek. This facility is a mechanical treatment plant consisting of bar screening, aerated grit removal, two oxidation basins, final clarifications and UV disinfection of effluent. The facility receives domestic wastewater from residential and commercial areas and industrial wastewater from local manufacturers. The proposed permit includes limits for biochemical oxygen demand, total suspended solids, ammonia, dissolved oxygen, fecal coliform and pH. Monitoring for total phosphorus, total Kjeldahl nitrogen, nitrate, nitrite and effluent flow also will be required. The permittee is required to conduct chronic whole effluent toxicity and heavy metals testing annually, and a priority pollutant scan will be required once during the life of the permit.

Copies of the city's application, draft permit, fact sheets and other pertinent documents may be requested by writing the Kansas Department of Health and Environment, TSS - Permit Clerk, Bureau of Water, Forbes Field, Building 283, Topeka, 66620. Appropriate copying charges will be assessed for each request.

Persons wishing to comment on the draft permit must submit written statements to the address above by August 11.

> Clyde D. Graeber Secretary of Health and Environment

Department of Revenue

Notice of Hearing on Proposed Administrative Regulations

A public hearing will be conducted by the Department of Revenue at 1:30 p.m. Wednesday, September 19, in Room 481-W, Docking State Office Building, 915 S.W. Harrison, Topeka, to consider the adoption of amendments to two regulations pertaining to drivers with mul-

tiple moving violations.

This 60-day notice of the public hearing shall constitute a public comment period for the purpose of receiving written comments from the public on the proposed regulations. All interested parties may submit written public comments on the proposed regulations prior to the hearing to Kathleen Smith, Tax Specialist, Office of Policy and Research, Room 230, Docking State Office Building, 915 S.W. Harrison, Topeka, 66625.

All interested parties will be given a reasonable opportunity to present their views, either orally or in writing or both, concerning the adoption of the proposed regulations. In order to give all parties an opportunity to present their views, it may be necessary to request that each participant limit any oral presentation to five minutes.

Any individual with a disability may request accommodation in order to participate in the public hearing and may request the proposed regulations and economic impact statements in an accessible format. Requests for accommodation should be made at least five working days in advance of the hearing by contacting Kathleen Smith at (785) 296-3081 or TTY (785) 296-6461. Disabled parking is located in State Parking Lot No. 2, south of the Docking Building facing Harrison Street. The north, south and east entrances to the Docking Building are accessible.

The regulations are proposed for adoption on a permanent basis. A summary of the proposed regulations and their according impact follows:

and their economic impact follows.

Article 52.—MOTOR VEHICLE DRIVERS' LICENSES

Amendments to **K.A.R. 92-52-9**, **Definitions:** This regulation defines the terms "moving violation" and "operating a vehicle." The proposed amendments reflect new moving violations that have been enacted, as well as others that have been repealed, since the 1992 legislative session.

Economic Impact:

No economic impact on the public, the department or

other agencies is anticipated.

Amendments to K.A.R. 92-52-9a, Moving violations; suspension or restriction of driving privileges: This regulation describes the action taken by the Division of Vehicles against drivers who commit a certain number of moving violations within a 12-month period. The proposed changes to this regulation will increase administrative sanctions for moving violations: A warning letter is issued on the third moving violation within a 12-month period; a 30-day restriction on the fourth; a 90-day suspension on the fifth; and a one-year suspension on the sixth or subsequent conviction.

Economic Impact:

This change will not result in any additional fees being collected. The Division of Vehicles anticipates an increase

of about 2,000 additional administrative actions annually as a result of this change. This will result in an average of about eight additional mailings at an approximate cost of \$534 for these mailings.

The Department of Revenue anticipates a positive financial impact on local municipalities and county courts due largely to diversion programs they provide. This gain to the locals would be at the expense of the licensee. A negative financial impact also may result to licensees who have committed multiple moving violations (five or more within a 12-month period).

Copies of the regulations and their economic impact statements may be obtained from the Kansas Department of Revenue, Office of Policy and Research, at the address above.

> Stephen S. Richards Secretary of Revenue

Doc. No. 026812

State of Kansas

Department of Health and Environment

Request for Comments

The Kansas Department of Health and Environment has prepared a draft National Pollutant Discharge Elimination System permit for the City of Olathe to discharge treated domestic wastewater into the Mill Creek.

The proposed permit is based upon an average discharge flow of 3.2 MGD to the Mill Creek. This facility is a mechanical treatment plant consisting of bar screening, aerated grit removal, first and second stage trickling filter, intermediate and final clarifications and UV disinfection of effluent. The facility receives domestic wastewater from residential and commercial areas and industrial wastewater from local manufacturers. The proposed permit includes limits for biochemical oxygen demand, total suspended solids, ammonia, dissolved oxygen, fecal coliform and pH. Monitoring for chlorides, total residual chlorine, total phosphorus, total Kjeldahl nitrogen, nitrate, nitrite and effluent flow also will be required. The permittee is required to conduct chronic whole effluent toxicity and heavy metals testing annually, and a priority pollutant scan will be required once during the life of the permit.

Copies of the city's application, draft permit, fact sheets and other pertinent documents may be requested by writing the Kansas Department of Health and Environment, TSS - Permit Clerk, Bureau of Water, Forbes Field, Building 283, Topeka, 66620. Appropriate copying charges will be assessed for each request.

Persons wishing to comment on the draft permit must submit written statements to the address above by August 11.

> Clyde D. Graeber Secretary of Health and Environment

(Published in the Kansas Register July 12, 2001.)

Summary Notice of Bond Sale City of St. George, Kansas \$188,000

General Obligation Improvement Bonds Series A, 2001

(General obligation improvement bonds payable from unlimited ad valorem taxes)

Details of the Sale

Subject to the terms and conditions of the complete official notice of bond sale dated as of July 2, 2001, of the City of St. George, Kansas, in connection with the city's General Obligation Improvement Bonds, Series A, 2001, hereinafter described, written bids for the purchase of the bonds shall be received at the office of the city clerk at City Hall, 214 First St., P.O. Box 33, St. George, KS 66535-0033, or by telefacsimile at (785) 494-8413, until 11 a.m. Tuesday, July 24, 2001. All bids shall be disclosed publicly and tabulated or compared on said date at 7 p.m. at the St. George City Hall and shall thereafter be immediately considered and acted upon by the city.

No oral or auction bids for the bonds shall be considered, and no bids for less than the entire amount of the bonds shall be considered.

Bids shall be accepted only on the official bid form that has been prepared for the public bidding on these bonds, which may be obtained from the city clerk or the city's financial advisor. Bids may be submitted by mail or delivered in person, or may be submitted by telefacsimile at (785) 494-8413, and must be received at the place and not later than the date and time hereinbefore specified. Neither the city, its bond counsel, its financial advisor, nor any officer or employee of the city shall be deemed to have any liability whatsoever in connection with the failure of any electronic or telefacsimile equipment or any other occurrence resulting in disqualification or failure by the city to receive a bid. Each bid shall be accompanied by a good faith deposit in the form of a certified or cashier's check drawn on a bank located within the United States and made payable to the order of the city, or in the form of a financial surety bond payable to the order of the city and meeting requirements therefor as set forth in the official notice of bond sale, and shall be in an amount equal to 2 percent of the principal amount of the bonds.

Details of the Bonds

The bonds to be sold are in the aggregate principal amount of \$188,000, and shall bear a dated date of July 15, 2001. The bonds shall be issued as fully registered bonds in the denomination of \$5,000, or any integral multiple thereof not exceeding the principal amount of the bonds maturing in any year. The bonds shall bear interest, payable as hereinafter set forth, at the rates specified in even multiples of 1/8th or 1/10th of 1 percent by the successful bidder for the bonds. The difference between the highest and lowest interest rate shall not exceed 2 percent. Certain of the bonds are subject to redemption prior to their respective maturities as set forth in the official notice of bond sale.

Interest on the bonds shall be payable semiannually on March 1 and September 1 of each year, commencing

March 1, 2002, and the bonds shall mature serially on September 1 in each of the years and principal amounts as follows:

	Sched	

11111111111	
Principal	Maturity
Amount	Date
\$3,000	2002
5,000	2003
5,000	2004
5,000	2005
5,000	2006
5,000	2007
10,000	2008
10,000	2009
10,000	2010
10,000	2011
10,000	2012
10,000	2013
10,000	2014 ST 555
10,000	ت جماع To من 2015
10,000	2016 mileV
10,000	2017
15,000	2018
15,000	2019
15,000	2020≪1€
15,000	2021
	Stranger (15)

Redemption of Bonds

Certain of the bonds are subject to optional redemption prior to their maturities as set forth in the official notice of bond sale. Additionally, a bidder may elect to have all or a portion of the bonds shown in the above maturity schedule issued as term bonds, which would be subject to mandatory redemption requirements. (Reference is made to the official notice of bond sale for complete details regarding redemption of the bonds.)

Payment of Principal and Interest

The Kansas State Treasurer shall serve as the bond registrar and paying agent for the bonds, and the principal of the bonds shall be paid upon surrender at the paying agent's principal offices in the City of Topeka, Kansas. Interest shall be paid by the mailing of a check or draft of the paying agent to the registered owners of the bonds.

Book-Entry Option

The successful bidder may elect to have the bonds registered under a book-entry-only system, administered through the Depository Trust Company, New York, New York (DTC).

Security for the Bonds

The bonds and the interest thereon constitute general obligations of the city, and the full faith, credit and resources of the city will be pledged to the payment thereof. The bonds shall be payable as to both the principal of and the interest thereon from ad valorem taxes levied without limitation as to rate or amount upon all of the taxable tangible property within the territorial limits of the city for the purpose of paying the bonds and the interest thereon.

Delivery of the Bonds

The bonds, duly printed, executed and registered, shall be furnished and delivered at the expense of the city to the successful bidder, or at its direction, on or about August 9, 2001, at such bank or trust company or other qualified depository in the contiguous United States, as may be specified by the successful bidder. Delivery elsewhere shall be made at the expense of the successful bidder.

Legal Opinion

The bonds will be sold subject to the legal opinion of Triplett, Woolf & Garretson, LLC, Wichita, Kansas, bond counsel, whose fees will be paid by the city. Bond counsel's approving legal opinion as to the validity of the bonds will be printed on the bonds and delivered to the successful bidder upon delivery of the bonds. (Reference is made to the official notice of bond sale for a discussion of tax exemption and other legal matters.)

Financial Matters

The city's current equalized assessed tangible valuation is as follows:

Assessed Tangible Valuation of
Taxable Tangible Property \$818,655
Taxable Value of Motor Vehicles 328,573
Assessed Tangible Valuation for
Debt Limit Computation \$1,147,228

K.S.A. 10-308 provides that the authorized and outstanding bonded indebtedness of any city shall not exceed 30 percent of the assessed valuation of the city. As of July 15, 2001, the city's gross outstanding debt, including the bonds, will be \$445,500, excluding temporary notes outstanding in the amount of \$186,000, which will be retired out of the proceeds of the bonds herein offered for sale. The city's total indebtedness that is subject to debt limitation (excluding temporary notes to be retired), as of July 15, 2001, will be \$50,394.32, which is 4.39 percent of the assessed valuation of the city.

Official Statement

The city has prepared a preliminary official statement relating to the bonds, copies of which may be obtained from the city or the city's financial advisor. The preliminary official statement is in a form "deemed final" by the city for the purpose of Securities and Exchange Commission Rule 15c2-12(b)(1), but is subject to revision, amendment and completion in the final official statement. Upon the sale of the bonds, the city shall furnish the successful bidder with a reasonable number of copies of the final official statement, without additional cost, upon request. Copies of the final official statement in excess of a reasonable number may be ordered by the successful bidder at its expense.

Continuing Disclosure

Securities and Exchange Commission Rule 15c2-12 provides that brokers, dealers and municipal securities dealers must comply with certain requirements before acting as an underwriter in a primary offering of municipal securities with an aggregate principal amount of \$1,000,000 or more.

The bonds described herein will be offered in a primary offering with an aggregate principal amount of less than \$1,000,000. Accordingly, in the opinion of bond counsel, the offering and sale of the bonds described herein does not constitute an offering as defined by the rule, and the

requirements of the rule do not apply to brokers, dealers and municipal securities dealers acting as underwriters in connection with the bonds described herein.

Additional Information

For additional information regarding the city, the bonds and the public sale, interested parties are invited to request copies of the complete official notice of bond sale and the official bid form and the city's preliminary official statement for the bonds, all of which may be obtained from the city clerk at the address and telephone number shown below or from the financial advisor, Dave Malone, Cooper Malone McClain, Inc., 7701 E. Kellogg, Suite 700, P.O. Box 781684, Wichita, KS 67278-1684, (316) 685-5777.

City of St. George, Kansas By Pamela G. Smith City Clerk City Hall, 214 First St. St. George, KS 66535-0033 (785) 494-2558

Doc. No. 026818

State of Kansas

Secretary of State

Temporary Administrative Regulations

Article 17.—UNIFORM COMMERCIAL CODE

7-17-3. Forms. The forms prescribed in L. 2000, Ch. 142, Sec. 92, to be codified as K.S.A. 84-9-521 and amendments thereto, and forms prescribed by the filing officer shall be the only forms accepted by the filing office. (Authorized by L. 2000, Ch. 142, § 97; implementing L. 2000, Ch. 142, § 92; effective, T-7-7-2-01, July 2, 2001.)

7-17-4. Fees. (a) The fee for filing and indexing a paper UCC record of one to 10 pages shall be \$15.00. The fee for filing and indexing additional pages beyond the 10th page of a UCC record shall be charged at the rate of \$1.00 per page. The fee for filing and indexing an electronic UCC record shall be \$5.00.

(b) The fee for a paper UCC search request shall be \$15.00 per debtor name. The fee for an electronic UCC search request shall be \$8.00.

(c) The fee for UCC search copies shall be \$1.00 per page, or page equivalent for electronically transmitted search responses.

(d) The fee for customers to receive information by telefacsimile communication from the filing office shall be \$2.00 for the first page and \$1.00 for each additional page.

(e) No fee shall be collected for filing a court's findings of fact and conclusion of law pursuant to K.S.A. 58-4301 and amendments thereto. (Authorized by L. 2000, Ch. 142, § 97; implementing L. 2000, Ch. 142, § 97, § 134, § 154; effective, T-7-7-2-01, July 2, 2001.)

Ron Thornburgh Secretary of State

Department of Administration

Public Notice

Under requirements of K.S.A. 2000 Supp. 65-34,117(c), records of the Division of Accounts and Reports show the unobligated balances are \$1,648,848.17 in the underground petroleum storage tank release trust fund and \$788,360.20 in the aboveground petroleum storage tank release trust fund at June 29, 2001.

> Dan Stanley Secretary of Administration

Doc. No. 026808

State of Kansas

Department of Health and Environment

Temporary Administrative Regulations

Article 17.—DIVISION OF VITAL STATISTICS

28-17-6. Fees for copies and searches. (a) Subject to the restrictions of K.S.A. 65-2418 and K.S.A. 65-2423, and amendments thereto, certified copies of certificates or parts of certificates shall be furnished by the state registrar upon request by an authorized applicant and payment of the required fee. The fee for making and certifying the copies shall be \$11.00 for the first copy and \$6.00 for each additional copy of the same record requested at the same time.

(b) For any search of the files and records when no certified copy is made, the fee shall be \$11.00 for each fiveyear period for which a search is requested, or for each fractional part of a five-year period.

(c) For any search of the files necessary for preparing an amendment to a standard birth, death, marriage, or divorce certificate already on file, the fee shall be \$11.00.

(d) For non-certified copies of certificates or parts of certificates requested for statistical research purposes, the fee and the manner in which the fee is to be paid shall be determined by the state registrar on the basis of the costs for providing those services.

(e) This regulation shall be effective on and after July 2, 2001. (Authorized by and implementing K.S.A. 23-110, K.S.A. 2000 Supp. 65-2418, as amended by 2001 SB 343, Sec. 2 and K.S.A. 65-2420; effective Jan. 1, 1966; amended Jan. 1, 1968; amended, E-78-18, July 7, 1977; amended May 1, 1978; amended May 1, 1983; amended, T-84-13, July 1, 1983; amended May 1, 1984; amended May 1, 1988; amended Oct. 7, 1991; amended, T-28-9-25-92, Sept. 25, 1992; amended Nov. 16, 1992; amended Aug. 16, 1993; amended, T-28-7-2-01, July 2, 2001.)

Article 36.—FOOD SERVICE ESTABLISHMENTS, FOOD VENDING MACHINE COMPANIES AND LODGING ESTABLISHMENTS

28-36-30. Fees. (a) The food service establishment license fee shall be \$130.

(b) The food service establishment license application fee shall be \$130. (Authorized by and implementing K.S.A. 36-503, as amended by 2001 SB 100, Sec. 1; effective, E-79-16, July 1, 1978; effective May 1, 1979; amended, E-82-21, Nov. 16, 1981; amended May 1, 1982; amended Dec. 30, 1991; amended Sept. 27, 1993; amended Nov. 20, 1998; amended, T-28-7-2-01, July 2, 2001.)

28-36-60. Fees. Each food processing plant, as defined in 2001 SB 100, Sec. 2, shall be licensed by the secretary of the Kansas department of health and environment. (a) Each person operating a food processing plant shall submit an application form prescribed by the secretary with the following fees:

(1) Application fee. Each person shall pay a one-time

application fee.

 (A) Each person that was operating a food processing plant on June 30, 2001, shall pay an application fee of \$10 regardless of the size of the establishment.

(B) Each person that was not operating a food processing plant on June 30, 2001, shall pay an application fee based on the size of the establishment as follows:

(i) Less than 1,000 square feet: \$50; and

(ii) 1,000 square feet or more: \$150.

- (2) License fee. Each person shall submit a license fee based on the size of the establishment at the following
 - (A) Less than 1,000 square feet: \$25; and

(B) 1,000 square feet or more: \$75.

(b) Each license shall expire on December 31, 2001.

- (c) This regulation shall be effective on and after July 2, 2001. (Authorized by and implementing 2001 SB 100, Secs. 2 and 3; effective, T-28-7-2-01, July 2, 2001).
- **28-36-120.** Fees. Each retail food store, as defined in 2001 SB 100, Sec. 2, shall be licensed by the secretary of the Kansas department of health and environment. (a) Each person operating a retail food store shall submit an application form prescribed by the secretary with the following fees:

(1) Application fee. Each person shall pay a one-time

application fee.

(A) Each person that was operating a retail food store on June 30, 2001, shall pay an application fee of \$10 regardless of the size of the establishment.

(B) Each person that was not operating a retail food store on June 30, 2001, shall pay an application fee based

on the size of the establishment as follows:

(i) Less than 5,000 square feet: \$50;

(ii) 5,000 to 15,000 square feet: \$100; and

- (iii) more than 15,000 square feet: \$150.
- (2) License fee. Each person shall submit a license fee based on the size of the establishment at the following
 - (A) Less than 5,000 square feet: \$25;
 - (B) 5,000 to 15,000 square feet: \$50; and
 - (C) more than 15,000 square feet: \$75.

(b) Each license shall expire on December 31, 2001.

(c) This regulation shall be effective on and after July 2, 2001. (Authorized by and implementing 2001 SB 100, Secs. 2 and 3; effective, T-28-7-2-01, July 2, 2001.)

> Clyde D. Graeber Secretary of Health and Environment

Department of Administration

Temporary Administrative Regulations

Article 18.—MAXIMUM ALLOWANCE FOR MILEAGE FOR USE OF A PRIVATELY OWNED CONVEYANCE FOR PUBLIC PURPOSES

1-18-1a. Mileage rates. (a) Subject to the provisions of subsection (d), each employee who has been authorized to use a privately owned conveyance to engage in official business for an agency shall be entitled to reimbursement for the use of that conveyance at a rate established in accordance with K.S.A. 75-3203a, and amendments thereto. Notice of the mileage reimbursement rates established in accordance with K.S.A. 75-3203a, and amendments thereto, shall be published in an informational circular by the division of accounts and reports.

(b) In addition to the mileage allowance authorized under subsection (a) of this regulation, the employee may be reimbursed for the following expenses:

be reimbursed for the following expenses:

(1) Parking fees when on an official trip;(2) toll road and toll bridge costs; and

(3) airplane landing and tie-down fees.

(c) When an employee travels by privately owned airplane, reimbursement may be made for one round trip in a privately owned automobile or for local transportation charged in travel under these conditions:

(1) Between the official station or domicile and the airport in the city in which the official station or domicile is

ocated; and

(2) between the airport in the destination city and the

place of official business.

- (d) Exceptions to the mileage rates established in accordance with K.S.A. 75-3203a, and amendments thereto, shall be as follows.
- (1) If a mode of transportation is available and is less costly than transportation by privately owned conveyance, mileage payments for use of a privately owned conveyance shall be limited to the cost of that other mode of transportation.

(2) An agency may pay a specified mileage rate that is lower than the rate established in accordance with K.S.A. 75-3203a, and amendments thereto, if an employee's travel is not required by the agency and the employee is informed of the specified rate in advance of the travel.

(3) For employees of the state of Kansas only, any state employee choosing to use a privately owned automobile when a state-owned or state-leased vehicle, as defined by K.A.R. 1-17-1, is available for use shall be reimbursed at the central motor pool rate for compact cars, except under either of the following conditions:

(A) The employee's agency head or the agency head's designee determines that the use of a state-owned or state-leased vehicle would be more expensive than the use of the employee's privately owned automobile.

(B) The employee has a disability that requires the use of a privately owned vehicle that is specially equipped. (Authorized by and implementing K.S.A. 75-3203, as amended by 2001 HB 2551, Sec. 2, and 75-3203a, as amended by 2001 HB 2551, Sec. 3; effective May 1, 1979;

amended, E-80-10, July 11, 1979; amended May 1, 1980; amended, E-81-14, June 12, 1980; amended May 1, 1981; amended, T-83-19, July 1, 1982; amended May 1, 1983; amended, T-84-20, July 26, 1983; amended May 1, 1984; amended, T-85-46, Dec. 19, 1984; amended, T-86-7, April 1, 1985; amended May 1, 1985; amended, T-86-7, May 1, 1985; amended, T-86-17, June 17, 1985; amended May 1, 1986; amended, T-89-1, Jan. 7, 1988; amended Oct. 1, 1988; amended, T-1-2-28-90, March 1, 1990; amended April 23, 1990; amended, T-1-11-14-90, Nov. 14, 1990; amended Jan. 7, 1991; amended July 12, 1993; amended, T-1-6-28-95, June 28, 1995; amended Aug. 4, 1995; amended, T-1-7-1-96, July 1, 1996; amended Oct. 18, 1996; amended, T-1-7-1-97, July 1, 1997; amended Aug. 8, 1997; amended July 1, 1998; amended, T-1-3-18-99, April 1, 1999; amended June 24, 1999; amended, T-1-7-7-00, July 15, 2000; amended Nov. 3, 2000; amended, T-1-7-2-01, July 2, 2001.)

Article 45.—MOTOR VEHICLE PARKING ON CERTAIN STATE-OWNED OR OPERATED PROPERTY IN SHAWNEE COUNTY

1-45-7a. Parking fees for state parking garage. (a) "State parking garage" means the parking garage located on Jackson avenue between 10th and 11th streets that is owned by the Topeka public building commission and operated by the state of Kansas.

(b)(1) Notwithstanding the provisions of K.A.R. 1-45-7, the following parking fees shall apply during the fiscal year beginning July 1, 2001, to state agencies and state employees with parking contracts for the state parking

garage:

(A) State employees ...\$20.77 per biweekly fee period (B) state agencies\$45.00 per month

(2) On July 1 of fiscal year 2003, the parking fees established under paragraph (b)(1) shall be increased by 2%. On July 1 of each subsequent fiscal year through fiscal year 2031, the parking fees from the prior fiscal year shall be increased by an additional 2%.

(3) Each state employee who enters into a parking contract for the state parking garage shall pay the biweekly parking fee by payroll deduction, except for any fee periods or portion of a fee period before the payroll deduc-

tion application is processed.

(c) If space in the state parking garage is made available to members of the public either for monthly parking permits or for short-term parking, the following parking fees shall apply to members of the public:

(A) Members of the public with a parking permit shall pay a monthly rate established under the terms of the

parking permit contract.

(B) Members of the public without a parking permit shall be charged parking fees at the rate of \$.60 per hour

or \$5.00 per day.

(d) No refunds shall be made for any unused portions of a month or fee period. The payment of parking fees shall be a continuing obligation until terminated in writing by either party to a parking contract. (Authorized by K.S.A. 75-3706, 75-4506, and 75-4507; implementing K.S.A. 75-4506; effective, T-1-7-2-01, July 2, 2001.)

Dan Stanley Secretary of Administration

(Published in the Kansas Register July 12, 2001.)

Notice of Correction
Summary Notice of Bond Sale
\$29,665,000*
City of Topeka, Kansas
General Obligation Improvement and
Refunding Bonds
Series 2001-B

(General obligation bonds payable from unlimited ad valorem taxes)

The above-referenced summary notice of bond sale, which was published in the July 5, 2001 Kansas Register, incorrectly indicated that the total general obligation indebtedness of the city, following the concurrent issuance of the bonds and the city's Temporary Notes, Series 2001-B, in the aggregate principal amount of \$6,065,000 (less the Series 2000-A Notes in the principal amount of \$13,530,000, all of which mature on August 15, 2001), is \$136,670,000. Such aggregate indebtedness is actually \$136,840,000.

Additional information regarding the bonds may be obtained from Randall Bailes, the city's director of finance, or Linda Wood, city controller, (785) 368-3970, fax (785) 368-3975; or from the city's financial advisors, CSG Advisors Incorporated (Kansas City), 4310 Madison Ave., Suite 200, Kansas City, MO 64111, (816) 531-1777, fax (816) 531-0503, and Columbia Capital Management, LLC, 11405 W. 62nd Terrace, Shawnee, KS 66203, (913) 248-8500, fax (913) 248-8502.

Dated July 6, 2001.

City of Topeka, Kansas Iris E. Walker, City Clerk City Hall 215 S.E. 7th Topeka, KS 66603 (785) 368-3940

* Subject to change. Doc. No. 026821

State of Kansas

Department of Revenue

Temporary Administrative Regulations

Article 52.—MOTOR VEHICLE DRIVERS' LICENSES

92-52-9. Definitions. (a) "Moving violation" means a conviction for violating any of the following:

- (1) Any of the following Kansas statutes, and amendments thereto:
 - (A) K.S.A. 8-262;
 - (B) K.S.A. 8-287;
 - (C) K.S.A. 8-1507 through K.S.A. 8-1511;
 - (D) K.S.A. 8-1514 through K.S.A. 8-1524;
 - (E) K.S.A. 8-1526 through K.S.A. 8-1531a;
 - (F) K.S.A. 8-1535;
 - (G) K.S.A. 8-1539 through K.S.A. 8-1540;
 - (H) K.S.A. 8-1545 through K.S.A. 8-1546;
 - (I) K.S.A. 8-1548 through K.S.A. 8-1560b;

- (J) K.S.A. 8-1561 through K.S.A. 8-1563;
- (K) K.S.A. 8-1565 through K.S.A. 8-1567;
- (L) K.S.A. 8-1568;
- (M) K.S.A. 8-1574 through K.S.A. 8-1576;
- (N) K.S.A. 8-1578a;
- (O) K.S.A. 8-1580 through K.S.A. 8-1581;
- (P) K.S.A. 8-1584;
- (Q) K.S.A. 8-1599;
- (R) K.S.A. 8-1703;
- (S) K.S.A. 8-1725; or
- (T) K.S.A. 21-3405;
- (2) any similar municipal ordinance or county resolution in this state; or
- (3) any similar statute, municipal ordinance, or regulation in another state.
- (b) "Operating a vehicle" means the process of moving a vehicle under its own power from one location to another, or starting the engine or manipulating the mechanical or electrical equipment of a vehicle whether or not the vehicle is in motion.
- (c) Nothing in this regulation shall be construed to prevent the division of vehicles from recording on individual driving records other administrative actions or convictions relating to vehicles. (Authorized by K.S.A. 8-249; implementing K.S.A. 2000 Supp. 8-255, as amended by 2001 SB 67, § 2; effective, E-82-26, Dec. 16, 1981; effective May 1, 1982; amended June 1, 1992; amended, T-92-7-2-01, July 2, 2001.)

Stephen S. Richards Secretary of Revenue

Doc. No. 026802

State of Kansas

Department of Revenue

Permanent Administrative Regulations

Article 9.—MINERALS AND NATURAL PRODUCTS LEASES ON NAVIGABLE STREAM BEDS

92-9-8. (Authorized by K.S.A. 71-102, 71-103; effective Jan. 1, 1966; revoked July 27, 2001.)

Article 12.—INCOME TAX

92-12-66. (Authorized by K.S.A. 79-3236; implementing K.S.A. 79-3233a, 79-3233b; effective Jan. 1, 1968; amended May 1, 1975; amended May 1, 1982; revoked July 27, 2001.)

92-12-66a. Abatement of final tax liabilities. (a) General. The authority of the secretary to abate all or part of a final tax liability shall be exercised only in cases in which there is serious doubt as to either the collectability of the tax due or the accuracy of the final tax liability and the abatement is in the best interest of the state. This authority shall be exercised to effect the collection of taxes with the least possible loss or cost to the state and with fairness to the taxpayer. The determination of whether to abate all or part of a final tax liability shall be wholly discretionary.

(b) Definitions.

(1) "Assets" means the taxpayer's real and personal property, tangible and intangible.

(2) "Collectability" means the ability of the department of revenue to collect, and the ability of the taxpayer to pay, the tax liability.

(3) "Concealment of assets" means a placement of assets beyond the reach of the department of revenue, or a failure to disclose information relating to assets, that deceives the department with respect to the existence of the assets, whether accomplished by act, misrepresentation, silence, or suppression of the truth.

(4) "Final tax liability" means a tax liability that was established by the department to which the taxpayer has

no further direct appeal rights.

(5) "Order denying abatement" means an order issued by the secretary that rejects a petition for abatement and refuses to abate any part of a final tax liability.

(6) "Order of abatement" means an order issued by the secretary that abates all or part of a final tax liability and states the reasons that this action was taken

states the reasons that this action was taken.

(7) "Parties" means either the person who requests an abatement of a final tax liability or the person's authorized representative, and either the secretary of revenue or the secretary's designee.

(8) "Secretary" means the secretary of the department

of revenue or the designee of the secretary.

- (9) "Serious doubt as to collectability" means the doubt that exists when a reasonable person, viewing the controlling circumstances objectively, would conclude that the likelihood of recovering the liability is less than probable.
- (10) "Serious doubt as to liability" means the doubt that exists when a reasonable person, viewing the controlling circumstances objectively, would conclude that it is probable that the final tax liability previously established by the department is greater than the actual tax liability imposed by the Kansas tax imposition statutes.

(11) "Tax" means the particular tax owed by the taxpayer and shall include any related interest and penalty.

(c) Factors affecting abatement.

(1) No final tax liability shall be abated on the ground of serious doubt as to liability if the taxpayer's liability for the tax has been established on the merits by a court judgment or decision of the board of tax appeals. No final tax liability shall be abated on the ground of serious doubt as to liability if the taxpayer has filed tax returns, absent a showing of the reporting errors on the returns.

(2) No tax liability shall be abated by the secretary if the taxpayer has acted with intent to defraud or to delay collection of tax. Frivolous petitions and petitions submitted only to delay collection of a tax shall be immedi-

ately rejected.

(d) Procedures.

(1) A petition for abatement shall be captioned "petition for abatement of a final tax liability" and shall be submitted to the secretary. The petition shall be signed by the petitioner and the taxpayer, if available, under the penalties of perjury, and shall include the following:

(A) The reasons why all or part of the final tax liability

should be abated;

(B) the facts that support the abatement; and

- (C) a waiver of the taxpayer's right of confidentiality under the confidentiality provisions of chapter 79 of the Kansas statutes annotated and amendments thereto, conditioned upon the secretary's abatement of all or part of the final tax liability.
- (2) If a petition alleges serious doubt as to collectability, the taxpayer shall submit a statement of financial condition that lists assets and liabilities, accompanied by an affidavit signed by the preparer under the penalties of perjury, attesting that the financial statement is true and accurate to the best of the preparer's knowledge.
- (3) After a petition has been submitted, the taxpayer shall provide any additional verified documentation that is requested by the secretary. The petitioner or taxpayer may be required by the secretary to appear before the secretary and testify under oath concerning a requested abatement.
- (4) A petition for abatement may be withdrawn by the taxpayer at any time before its acceptance. When a petition is denied, the taxpayer shall be promptly notified in writing by the secretary.
- (5) An order of abatement that abates all or part of a final tax liability may be issued by the secretary. The order shall direct any remaining liability to be paid within 30 days. Any order of abatement shall set forth the reasons that the petition for abatement was granted and all relevant information, including the following:

(i) The names of all parties;

- (ii) the amount and type of tax, interest, and penalties that were abated;
- (iii) the amount of tax, penalty, and interest that remain to be paid as of the date of the order; and

(iv) the amount that has been paid, if any.

(6) The submission of a petition for abatement shall not

operate to stay the collection of any tax.

- (e) Effect of an order to abate all or part of a final tax liability. The secretary's order to abate all or part of a final tax liability shall relate to the entire liability of the tax-payer with respect to which the order is made, and shall conclusively settle the amount of liability. Once an order of abatement is issued, matters covered by the order shall not be reopened by court action or otherwise, except for one of the following reasons:
- (1) Falsification of statements or concealment of assets by the taxpayer;
- (2) mutual mistake of a material fact sufficient to cause a contract to be reformed or set aside; or
- (3) serious doubt as to collectability arising after an abatement order is issued that is based on serious doubt as to liability.
- (f) Effect of waiver of confidentiality. The issuance of an order of abatement by the secretary for \$5,000 or more shall make all records of the abatement proceeding available for public inspection upon written request, in accordance with the statute and the taxpayer's express waiver of the right to confidentiality under the confidentiality provisions of chapter 79 of the Kansas statutes annotated and amendments thereto.
- (g) Annual report. On or before the first day of September of each year, a summary of each petition of abatement that was granted during the preceding fiscal year that

reduced a final tax liability by \$5,000 or more shall be prepared for filing with the secretary of state, the division of post audit of the legislature, and the attorney general. Each summary shall include the following:

(1) The names and addresses of the petitioner, and, if

different, the taxpayer;

(2) the amount of the disputed final tax liability;

- (3) the reasons for, conditions to, and amount of the abatement; and
- (4) the amount of any payment. (Authorized by K.S.A. 79-3236; implementing K.S.A. 2000 Supp. 79-3233, 79-3233a, and 79-3233b; effective July 27, 2001.)

Article 15.—NONRESIDENT CONTRACTORS

92-15-6. Bond; time in effect. Each nonresident contractor's bond required under K.S.A. 79-1010, and amendments thereto, shall be the equivalent of an annual bond that covers only those contracts begun during the calendar year in which the bond is filed. This bond shall remain in effect until all contracts registered during the calendar year in which the bond was filed are fully performed and all taxes due under it are paid. (Authorized by K.S.A. 79-1014, 79-1010; effective Jan. 1, 1968; amended July 27, 2001.)

Article 19.—KANSAS RETAILERS' SALES TAX

- **92-19-4a.** (Authorized by K.S.A. 79-3618, 79-3707; implementing K.S.A. 79-3609, K.S.A. 79-3706; effective May 1, 1987; revoked July 27, 2001.)
- **92-19-4b.** Recordkeeping requirements. (a) Purpose. Each taxpayer shall maintain the books, records, and other information required to be maintained by the Kansas retailers' sales tax act in accordance with this regulation.
- (b) Definitions. For purposes of this regulation, these terms shall be defined as follows:
- (1) "Database management system" means a software system that controls, relates, retrieves, and provides accessibility to data stored in a database.
- (2) "Director" means the director of taxation of the department of revenue or the director's designee.
- (3) "Electronic data interchange" or "EDI technology" means the computer-to-computer exchange of business transactions in a standardized, structured electronic format

(4) "Hard copy" means any documents, records, reports, or other data printed on paper.

- (5) "Machine-sensible record" means a collection of related information in an electronic format. This term shall not include hard-copy records that are created or recorded on paper or stored in or by an imaging system, including microfilm, microfiche, and storage-only imaging systems.
- (6) "Storage-only imaging system" means a system of computer hardware and software that provides for the storage, retention, and retrieval of documents originally created on paper. This term shall not include any system, or part of a system, that manipulates or processes any information or data contained on the document in any

manner other than to reproduce the document in hard copy or as an optical image.

(7) "Taxpayer" means any person who is obligated to account to the director of taxation for taxes collected or accrued under the Kansas retailers' sales tax act.

(c) Recordkeeping requirements: general.

- (1) Each taxpayer shall maintain all records that are necessary to determine the correct tax liability under Kansas sales and compensating tax acts. All required records shall be made available on request by the director as provided for in K.S.A. 79-3609, and amendments thereto. These records shall include the following:
 - (A) Invoices;
 - (B) bills of lading;
 - (C) sales records;
 - (D) copies of bills of sale;
 - (E) exemption certificates;
- (F) a true and complete inventory taken at least once a vear; and
- (G) all other pertinent documents that establish gross receipts from sales, as well as any deductions allowed by law or claimed on returns.
- (2) If a taxpayer retains records that are required to be retained under this regulation in both machine-sensible and hard-copy formats, that individual shall make the records available to the director in machine-sensible format upon request of the director.
- (3) Nothing in this regulation shall be construed to prohibit any taxpayer from demonstrating tax compliance with traditional hard-copy documents or reproductions of them, in whole or in part, whether or not the taxpayer also has retained or has the capability to retain records using electronic or other storage media in accordance with this regulation. However, this subsection shall not relieve the taxpayer of the obligation to comply with paragraph (c)(2).
- (d) Recordkeeping requirements: machine-sensible records.
 - (1) General requirements.
- (A) Machine-sensible records used to establish tax compliance shall contain sufficient transaction-level detail information so that the details underlying the machine-sensible records can be identified and made available to the director upon request. Any taxpayer may discard duplicated records and redundant information if the taxpayer's responsibilities under this regulation are met.
- (B) At the time of an examination, the retained records shall be capable of being retrieved and converted to a standard record format.
- (C) Taxpayers shall not be required to construct machine-sensible records other than those created in the ordinary course of business. A taxpayer who does not create the electronic equivalent of a traditional paper document in the ordinary course of business shall not be required to construct the record in an electronic format for tax purposes.

(2) Electronic data interchange requirements.

(A) If a taxpayer uses electronic data interchange processes and technology, the level of record detail, in combination with other records related to the transactions, shall be equivalent to that contained in an acceptable pa-

per record. The retained records shall contain the following information:

(i) The vendor name;

(ii) the invoice date;

(iii) a product description;(iv) the quantity purchased;

(v) the price;

(vi) the amount of tax;

(vii) an indication of tax status;

(viii) the shipping detail; and

(ix) any other information required by the secretary.

Codes may be used to identify some or all of the data elements, if the taxpayer provides a method that allows the director to interpret the coded information.

- (B) The taxpayer may capture the information necessary to satisfy the requirements of paragraph (d)(2)(A) at any level within the accounting system and shall not be required to retain the original EDI transaction records if the audit trail, authenticity, and integrity of the retained records can be established.
- (3) Electronic data processing systems requirements. The requirements for an electronic data processing accounting system shall be similar to those for a manual accounting system, in that an adequately designed accounting system shall incorporate methods and records that will satisfy the requirements of this regulation.

(4) Business process information.

- (A) Upon the request of the director, the taxpayer shall provide a description of the business process that created the retained records. This description shall include the relationship between the records and the tax documents prepared by the taxpayer, and the measures employed to ensure the integrity of the records.
- (B) Each taxpayer shall be capable of demonstrating the following:
- (i) The functions being performed as they relate to the flow of data through the system;
- (ii) the internal controls used to ensure accurate and reliable processing; and

(iii) the internal controls used to prevent the unauthorized addition, alteration, or deletion of retained records.

(C) The following documentation shall be required for machine-sensible records retained as specified in this regulation:

(i) Record formats or layouts;

- (ii) field definitions, including the meaning of all codes used to represent information;
 - (iii) file descriptions, including the data set name; and
- (iv) detailed charts of accounts and account descriptions.

(e) Records maintenance requirements.

- (1) The taxpayer shall adequately catalog and preserve electronic and other retained machine-sensible records.
- (2) The taxpayer's computer hardware or software shall accommodate the extraction and conversion of retained machine-sensible records.

(f) Access to machine-sensible records.

(1) The manner in which the director is provided access to machine-sensible records as required in paragraph (c)(2) may be satisfied through a variety of means, each of which shall take into account the taxpayer's facts and circumstances through consultation with the taxpayer.

(2) The access shall be provided in one or more of the following manners:

(A) The taxpayer may arrange to provide the director with the hardware, software, and personnel resources to access the machine-sensible records.

(B) The taxpayer may arrange for a third party to provide the hardware, software, and personnel resources necessary to access the machine-sensible records.

(C) The taxpayer may convert the machine-sensible records to a standard record format specified by the director, including copies of files, on a magnetic medium that is approved by the director.

(D) Other means of providing access to the machinesensible records may be agreed upon by the taxpayer and

director.

(g) Taxpayer responsibility and discretionary author-

-ity.

- (1) In conjunction with meeting the requirements of subsection (d), a taxpayer may create files solely for the use of the director, including a file that contains the transaction-level detail from the data base management system and that meets the requirements of subsection (d). The taxpayer shall document the process that created any separate file to show the relationship between that file and the original records.
- (2) Any taxpayer may contract with a third party to provide custodial or management services of the records. A third-party contract shall not relieve the taxpayer of the taxpayer's responsibilities under this regulation.

(h) Alternative storage media.

- (1) For purposes of storage and retention, taxpayers may convert hard-copy documents received or produced in the normal course of business and required to be retained under this regulation to microfilm, microfiche, or other storage-only imaging systems and may discard the original hard-copy documents, if the conditions of this subsection are met. Documents that may be stored on these media shall include the following:
 - (A) General books of account;

(B) journals;

(C) voucher registers;

(D) general and subsidiary ledgers; and

(E) supporting records of details, including sales invoices, purchase invoices, exemption certificates, and credit memoranda.

(2) Microfilm, microfiche, and other storage-only imaging systems shall meet the following requirements:

(A) The taxpayer shall maintain, and make available on request, documentation establishing the procedures for converting the hard-copy documents to microfilm, microfiche, or other storage-only imaging system. The documentation shall contain, at a minimum, a description sufficient to allow an original document to be followed through the conversion system as well as internal procedures established for inspection and quality assurance.

(B) The taxpayer shall establish procedures for the effective identification, processing, storage, and preservation of the stored documents and for making them available for the period they are required to be retained under subsection (j).

(C) Upon request by the director, the taxpayer shall provide facilities and equipment for reading, locating, and reproducing any documents maintained on microfilm, microfiche, or other storage-only imaging system.

(D) When displayed on equipment or reproduced on paper, the documents shall exhibit a high degree of legibility and readability. For this purpose, "legibility" means the quality of a letter or numeral that enables the observer to identify it positively and quickly to the exclusion of all other letters or numerals. "Readability" means the quality of a group of letters or numerals being recognizable as words or complete numbers.

(E) All data stored on microfilm, microfiche, and other storage-only imaging systems shall be maintained and arranged in a manner that permits the location of any par-

ticular record.

(F) There shall be no substantial evidence that the microfilm, microfiche, or other storage-only imaging system lacks authenticity or integrity.

(i) Effect on hard-copy recordkeeping requirements.

(1) Except as otherwise provided in this regulation, the provisions of this regulation shall not relieve taxpayers of the responsibility to retain hard-copy records that are created or received in the ordinary course of business as required by existing law and regulations. Hard-copy records may be retained using a recordkeeping medium as specified in subsection (h).

(2) If hard-copy records are not produced or received in the ordinary course of transacting business, including when electronic data interchange technology is used, hard-copy records shall not be required to be produced simply for the purpose of maintaining hard-copy records.

(3) The taxpayer shall retain hard-copy records generated at the time of a transaction using a credit or debit card, unless all the details necessary to determine correct tax liability relating to the transaction are subsequently received and retained by the taxpayer in accordance with this regulation. These details shall include those listed in paragraph (d)(2)(A).

(4) Computer printouts that are created for validation, control, or other temporary purposes shall not be re-

quired to be retained.

(5) Nothing in this regulation shall prevent the director from requesting hard-copy printouts in lieu of retained machine-sensible records at the time of examination.

(j) Record retention: time period. All records required to be retained under this regulation shall be preserved pursuant to K.S.A. 79-3609 and amendments thereto, unless the director has advised the taxpayer in writing that the records are no longer required. (Authorized by K.S.A. 2000 Supp. 79-3618 and K.S.A. 79-3707; implementing K.S.A. 2000 Supp. 79-3609, K.S.A. 79-3702, and K.S.A. 2000 Supp. 79-3706; effective July 27, 2001.)

92-19-16a. Gifts, premiums, prizes, coupons, and rebates. (a) A sale of tangible personal property shall be taxable when made to a person who will use the property as a prize or premium or who will give the property away as a gift. Donors of articles of tangible personal property shall be regarded as the users or consumers of the property. When a retailer donates property that was originally acquired for resale, the retailer shall accrue tax on the cost

it paid for the property when the retailer files its next sales tax return.

(b) When a retailer making a retail sale that is subject to tax gives a premium or prize along with the item being sold, the transaction shall be regarded as the sale of both items to the purchaser, if delivery of the premium or prize does not depend on chance.

(c) When the award of a premium or prize by a retailer depends on chance, the retailer's acquisition of the premium or prize shall be subject to sales tax. The retailer shall pay the tax at the time of acquisition of the premium or prize or, if the item is removed from resale inventory, shall accrue tax on the item's cost on its sales tax return.

(d) When a retailer accepts a coupon for a taxable product and will later be reimbursed by a manufacturer or other party for the reduction in selling price, the total sales value, including the coupon amount, shall be subject to sales tax. When a retailer accepts a coupon and will not be reimbursed for the reduction in selling price, the reduction shall be considered a discount, and the taxable amount shall be the net amount paid by the consumer after deducting the value of the coupon. If a retailer enhances the value of a manufacturer's coupon, the amount of the unreimbursed enhancement shall be treated as a discount that is not subject to sales tax.

(e) For purposes of this regulation, "rebate" means a return of part of the amount paid for a product after the time of sale, which is commonly obtained by sending proof of purchase to the manufacturer. Like manufacturer coupons, manufacturer rebates do not reduce the gross receipts received by a retailer from the sale of a product and, therefore, shall not reduce the amount that is subject to sales tax. A retailer shall charge sales tax on the full selling price charged to the consumer regardless of a manufacturer's rebate.

(f) Sales of gift certificates, meal cards, or other forms of credit that may be redeemed by the holder for the equivalent cash value shall not be subject to tax when sold. When the certificate or other form of credit is used as a cash equivalent, the retailer selling tangible personal property or furnishing the taxable service shall charge sales tax on the selling price of the goods or service.

- (g) Sales of coupon books and similar materials that entitle the holder to a discount or other price advantage on the purchase of goods or services shall be presumed to have value in addition to the coupons or discounts contained in them and shall be taxable as sales of tangible personal property, except when sales of such a book is by a nonprofit organization that treats the receipts from the sales as a donation. If a coupon is redeemed from a coupon book or other material sold at retail, the retailer who redeems the coupon shall charge sales tax in accordance with the requirements for sales made with coupons that are set forth in subsection (d).
- (h) When a nonprofit organization treats receipts from the providing of coupon books and similar materials as donations, the nonprofit organization shall be liable for paying sales tax when it purchases the coupon books or other materials that are provided to a donor when a donation is made, unless the organization is otherwise exempted from paying tax on its purchases. If a coupon is redeemed, the retailer who redeems the coupon shall

charge sales tax in accordance with the requirements for sales made with coupons that are set forth in subsection (d). (Authorized by K.S.A. 2000 Supp. 79-3618; implementing K.S.A. 2000 Supp. 79-3602, K.S.A. 2000 Supp. 79-3603, as amended by L. 2001, ch. 96, sec. 1, K.S.A. 2000 Supp. 79-3619; effective July 27, 2001.)

92-19-24. Renting of rooms by hotels; taxable property and services. (a) Sales tax shall be imposed on the total gross receipts received from the rental of rooms by hotels as defined in K.S.A. 36-501 and amendments thereto. Accommodations generally referred to as "sleeping rooms" shall be subject to sales tax. Each rental of a hotel sleeping room shall be subject to sales tax regardless of the length of time for which the room is rented. The transient guest tax exemption for hotel rooms rented for more than 28 consecutive days shall not apply to the sales tax imposition. Sales tax shall not apply to rentals of ballrooms, banquet rooms, reception rooms, meeting rooms, and office space.

(b) Each hotel shall be deemed to be the consumer of all items that are not for resale and that are used to conduct the hotel's business. Each hotel shall pay sales tax on each purchase of tangible personal property and taxable services, unless specifically exempted by statute. Hotel purchases of beds, linens, towels, furniture, equipment, appliances, glass cups and ashtrays, and cable television services shall be subject to sales tax. Items that are used in the hotel room by the guest and that are disposable in nature, including toilet tissue, facial tissue, and soap and shampoo for the guest's personal use, shall be considered a component of the service of hotel room rental, and shall be exempt from sales tax.

(c) Services of installing, applying, repairing, servicing, maintaining, or altering the hotel's physical plant, includ-

ing the equipment, shall be taxable.

(d) Each hotel may purchase, exempt from sales tax, premium cable television service channels that are separately billed to the guest. Each hotel shall collect sales tax for the cable television services billed by the hotel to the guest.

(e) Electricity, gas, fuel, and water actually used by a hotel in sleeping rooms shall be exempt from sales tax. The exemption shall not apply to electricity, gas, fuel, and water consumed in a hotel's common areas, parking lots, offices, swimming pools, ballrooms, banquet rooms, reception rooms, meeting rooms, and other areas that are either not rented by the hotel or whose rental charges are not taxed under the act. If electricity, gas, fuel, or water is furnished through one meter, the hotel shall furnish the utility with a statement showing the electricity, gas, fuel, or water actually used in the rented sleeping rooms of the hotel so the utility can determine the percentage of electricity, gas, fuel, or water that is taxable. Each hotel shall make available to the department of revenue the formula and computations used to determine the exemption.

(f) Receipts from providing laundry services, dry cleaning, and valet services shall be taxable. If a hotel sends a guest's clothing out to a third-party cleaner, the hotel may purchase the cleaning exempt from sales tax for resale purposes, and shall include the charge and sales tax on

the guest's bill.

(g) Each hotel purchasing water, soap, solvents, and other cleaning materials for the hotel's own use in clean-

ing or maintaining guest rooms, swimming pools, and other areas of the hotel shall be subject to sales tax. (Authorized by K.S.A. 2000 Supp. 79-3618; implementing K.S.A. 2000 Supp. 79-3602, K.S.A. 2000 Supp. 79-3603 as amended by SB 1, Sec. 1 and as further amended by SB 322, Sec. 2, K.S.A. 2000 Supp. 79-3606 as amended by HB 2029, Sec. 1 and as further amended by SB 332, Sec. 3; effective, E-70-33, July 1, 1970; effective, E-71-8, Jan. 1, 1971; effective Jan. 1, 1972; amended May 1, 1987; amended May 1, 1988; amended July 27, 2001.)

92-19-33. Permanent extensions of time to file sales and use tax returns. (a) A permanent extension of not more than 60 days, may be granted by the director of taxation, for good cause, for filing of sales or compensating use returns and for payment of the tax that is due. A request for an extension shall meet the following requirements:

(1) Be submitted in writing;

(2) explain why accurate returns cannot reasonably be filed by the normal due date; and

(3) set forth any additional facts relied on to establish

good cause for granting the extension.

(b) The taxpayer shall be notified in writing when the request is granted or denied. The grant of a permanent extension may be conditioned on the taxpayer's acceptance of and compliance with a payment plan for remitting any additional interest that may be due because of the extension. (Authorized by K.S.A. 2000 Supp. 79-3618, K.S.A. 79-3707; implementing K.S.A. 79-3607, K.S.A. 2000 Supp. 79-3706; effective May 1, 1979; amended May 1, 1984; amended July 27, 2001.)

92-19-64. (Authorized by 79-3618, implementing K.S.A. 79-3643; effective May 1, 1988; revoked July 27, 2001.)

92-19-64a. Responsible individuals. (a) Under K.S.A. 79-3643, and amendments thereto, a person may be held liable for sales taxes not paid to the state of Kansas if that person is a responsible individual, and has willfully failed to collect, account for, or pay over to the state the taxes that are due, or has otherwise acted to evade or defeat payment of these taxes.

(b) "Responsible individual" shall mean any person with sufficient status, duties, and authority to have significant control over business finances or the disburse-

ment of business funds.

- (c) Having one or more of the following factors that establish status, duties, and authority of a person shall be sufficient to establish that the person has significant control over business finances or the disbursement of business funds:
 - (1) A significant ownership interest in a business;
- (2) a significant involvement in the day-to-day management of the business;
 - (3) the authority to sign business checks or tax returns;
- (4) the authority to direct payment of business funds to creditors;
- (5) the authority to pledge business assets as collateral for loans, advances, or lines of credit for the business;
- (6) the authority to bind the business to contracts entered into as part of the day-to-day business operations; or

- (7) the authority to hire or fire employees who are authorized to perform any act described in paragraphs (3) through (6) of this subsection.
- (d) The term "willfully" in K.S.A. 79-3643, and amendments thereto, shall have the same meaning as when the term "willfully" is used in K.S.A. 79-32,107(e), and amendments thereto.
- (e) Acts or omissions showing that a responsible individual acted willfully in failing to collect, account for, or remit taxes may include one or more of the following:
- (1) Making a deliberate choice that the business should pay other creditors in spite of having knowledge that taxes collected are not being remitted to the state of Kansas;
- (2) having knowledge of the tax delinquency and failing to exercise authority to rectify it if funds were available to pay the state of Kansas;
- (3) performing a voluntary or intentional act or failing to perform such an act with knowledge that the act or omission will result in the failure of the business to collect, account for, or remit taxes owed to the state of Kansas:
- (4) failing to investigate or to correct mismanagement after notice that taxes owed to the state of Kansas are not being remitted; or
 - (5) embezzling business funds.
- (f) The liability of a responsible individual who acted willfully shall survive the dissolution of a corporation or other business. (Authorized by K.S.A. 2000 Supp. 79-3618; implementing K.S.A. 2000 Supp. 79-3643; effective July 27, 2001.)
- **92-19-73.** Membership fees and dues. (a) Each public or private club, organization, or business charging dues to members for the use of the facilities for recreation or entertainment shall collect sales tax on the gross receipts received from the dues, except for the following:
- (1) Clubs and organizations that are exempt from property tax pursuant to the "eighth" paragraph of K.S.A. 79-201 and amendments thereto, including the American legion, the veterans of foreign wars, and certain other military veterans' organizations;
- (2) clubs and organizations that are exempt from property tax pursuant to the "ninth" paragraph of K.S.A. 79-201 and amendments thereto, including the Y.M.C.A., Y.W.C.A., Boy Scouts, Girl Scouts, and certain other humanitarian community service organizations; and
- (3) nonprofit organizations that support nonprofit zoos, if the organization is exempt pursuant to section 501(c)(3) of the federal internal revenue code of 1986 and the dues are used to support the operation of the zoo.
- (b)(1) "Dues" means any charge that is a debt owed to the club, organization, or business by an existing member or prospective member in order for the member or prospective member to enjoy the use of the facilities of the club, organization, or business for recreation or entertainment, and, except as provided in subsection (b)(2), shall include periodic or one-time special assessments, initiation fees, and entry fees.
- (2) Dues shall not include a redeemable equity contribution required for membership, if the club or organization is obligated to repay the contribution, and the con-

tribution is reflected as a liability on the club's or organization's books and records. Redeemable equity contribution shall include membership stock, certificates of membership, refundable deposits, refundable capital surcharges, and refundable special assessments.

- (3) If all or part of a redeemable equity contribution paid to acquire or retain membership ceases to be carried as a liability on the books and records of a club that continues operation, or its successor, and the contribution has not been redeemed by a former member or former member's estate, the amount of the contribution that is no longer carried as a liability shall be subject to sales tax.
- (c) "Recreation or entertainment" means any activity that provides a diversion, amusement, sport, or refreshment to the member and includes health, fitness, exercise, and athletic activities. (Authorized by K.S.A. 2000 Supp. 79-3618; implementing K.S.A. 2000 Supp. 79-3603 as amended by SB 1, Sec. 1 and as further amended by SB 322, Sec. 2; effective May 1, 1988; amended July 27, 2001.)
- **92-19-75.** (Authorized by 79-3618; implementing K.S.A. 1986 Supp. 79-3606 as amended by L. 1987, Ch. 292, Sec. 32, as further amended by L. 1987, Ch. 64, Sec. 1; effective May 1, 1988; revoked July 27, 2001.)

Article 25.—TRANSIENT GUEST TAX

92-25-1. Effective date for levy, repeal, or change in rate of transient guest tax. The effective date for the levy, repeal, or change in the rate of a city or county transient guest tax shall be the first day of the calendar quarter that follows either of these days: (a) The 30th day after the general or city primary election in which the levy, repeal, or rate change was approved; or

(b) the 60th day after any other type of election in which the levy, repeal, or rate change was approved. (Authorized by K.S.A. 2000 Supp. 12-1694, 12-1698; implementing K.S.A. 2000 Supp. 12-1693, 12-1694, 12-1697, and 12-1698; effective, T-83-48, Dec. 22, 1982; effective May 1, 1983; amended July 27, 2001.)

Article 51.—TITLES AND REGISTRATION

- **92-51-33.** (Authorized by K.S.A. 74-2011, K.S.A. 1981 Supp. 8-143; implementing K.S.A. 1981 Supp. 8-143; effective, E-82-26, Dec. 16, 1981; effective May 1, 1982; revoked July 27, 2001.)
- **92-51-50.** (Authorized by K.S.A. 8-149a; uniform vehicle registration proration and reciprocity agreement; Kansas-Oklahoma proration and reciprocity agreement; effective Jan. 1, 1966; revoked July 27, 2001.)
- **92-51-51.** (Authorized by K.S.A. 8-149a; uniform vehicle registration proration and reciprocity agreement; Kansas-Oklahoma proration and reciprocity agreement; effective Jan. 1, 1966; revoked July 27, 2001.)
- **92-51-52.** (Authorized by K.S.A. 8-149a; uniform vehicle registration proration and reciprocity agreement; Kansas-Oklahoma proration and reciprocity agreement; effective Jan. 1, 1966; revoked July 27, 2001.)
- **92-51-54.** (Authorized by K.S.A. 8-149a; uniform vehicle registration proration and reciprocity agreement;

Kansas-Oklahoma proration and reciprocity agreement; effective Jan. 1, 1966; revoked July 27, 2001.)

92-51-55. (Authorized by K.S.A. 8-149a; uniform vehicle registration proration and reciprocity agreement; Kansas-Oklahoma proration and reciprocity agreement; effective Jan. 1, 1966; revoked July 27, 2001.)

Article 53.—MOTOR VEHICLE INVENTORY TAX

92-53-1. (Authorized by K.S.A. 1978 Supp. 79-1023; effective, E-80-2, Jan. 18, 1979; effective May 1, 1979; revoked July 27, 2001.)

92-53-2. (Authorized by K.S.A. 1978 Supp. 79-1023; effective, E-80-2, Jan. 18, 1979; effective May 1, 1979; revoked July 27, 2001.)

92-53-3. (Authorized by K.S.A. 1978 Supp. 79-1023; effective, E-80-2, Jan. 18, 1979; effective May 1, 1979; revoked July 27, 2001.)

92-53-4. (Authorized by K.S.A. 1978 Supp. 79-1023; effective, E-80-2, Jan. 18, 1979; effective May 1, 1979; revoked July 27, 2001.)

92-53-5. (Authorized by K.S.A. 1978 Supp. 79-1023; effective, E-80-2, Jan. 18, 1979; effective May 1, 1979; revoked July 27, 2001.)

92-53-6. (Authorized by K.S.A. 1978 Supp. 79-1023; effective, E-80-2, Jan. 18, 1979; effective May 1, 1979; revoked July 27, 2001.)

92-53-7. (Authorized by K.S.A. 1978 Supp. 79-1023; effective, E-80-2, Jan. 18, 1979; effective May 1, 1979; revoked July 27, 2001.)

Article 54.—SIGHT CLEARANCE CERTIFICATION

92-54-1. (Authorized by K.S.A. 66-1324; effective, E-81-20, July 16, 1980; effective May 1, 1981; revoked July 27, 2001.)

92-54-2. (Authorized by K.S.A. 66-1324; effective, E-81-20, July 16, 1980; effective May 1, 1981; revoked July 27, 2001.)

92-54-3. (Authorized by K.S.A. 66-1324; effective, E-81-20, July 16, 1980; effective May 1, 1981; revoked July 27, 2001.)

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92-54-5. (Authorized by K.S.A. 66-1324; effective, E-81-20, July 16, 1980; effective May 1, 1981; revoked July 27, 2001.)

Stephen S. Richards Secretary of Revenue

Doc. No. 026806

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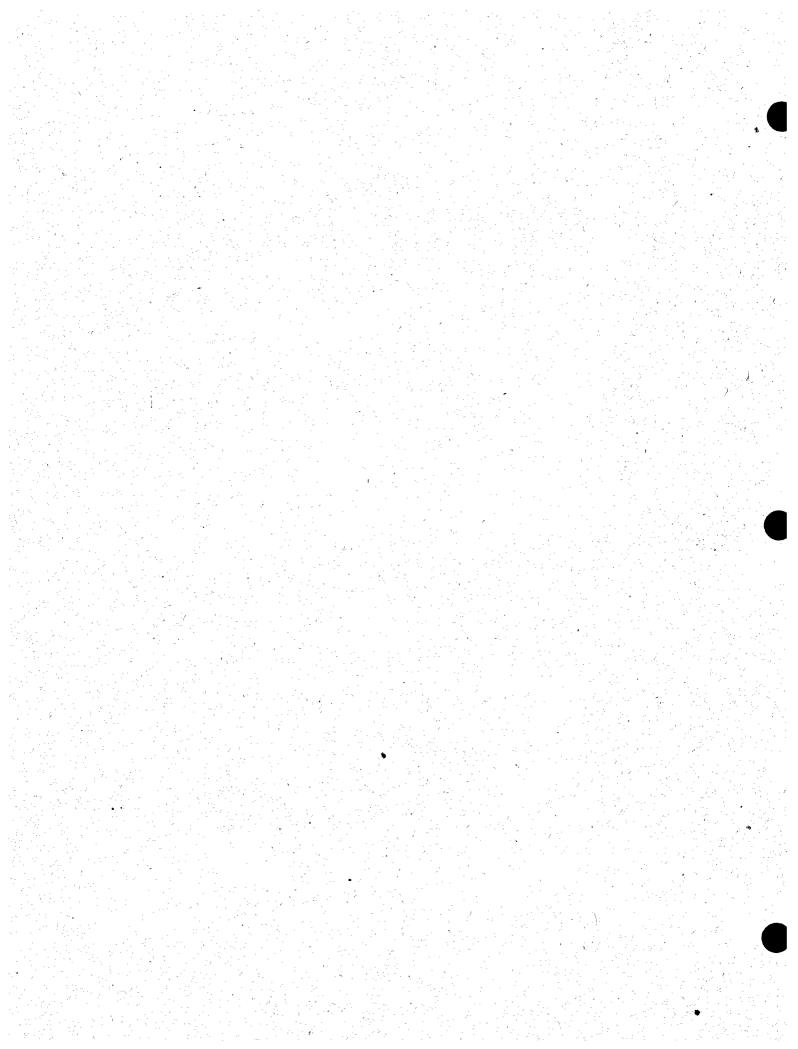
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91-12-35	· . · · · · · · · · · · · · · · · · ·		V	VEIGHTS AND I	MEASURES	102-4-16	New	
through		 85% (1) (1) (2) (2) (2) 	Reg. No.	Action	Register			V. 20, p. 572
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91-22-4 91-22-5a 91-22-7 91-22-8 91-22-9 91-22-10 through 91-22-18 91-22-19 91-22-21	Amended Amended Amended Revoked Amended Revoked Amended Revoked Amended	V. 19, p. 683 V. 19, p. 684 V. 19, p. 684	100-11-1 100-15-1 100-22-3 100-27-1 100-28a-1 through 100-28a-16 100-28a-16	Amended Amended New New New (T)	V. 19, p. 1190 V. 20, p. 1093 V. 19, p. 571 V. 20, p. 773 V. 20, p. 247-251 V. 20, p. 774-778 V. 19, p. 1547	Reg. No. 108-1-1 108-1-3 AGENO Reg. No. 109-2-2 109-5-1 109-5-4	Action Amended New Y 109: BOARD (MEDICAL SEE Action Amended Amended Amended Amended	Register V. 19, p. 2022 V. 19, p. 68 DF EMERGENCY RVICES Register V. 19, p. 1949 V. 19, p. 1749 V. 19, p. 1750
91-22-4 91-22-5a 91-22-7 91-22-8 91-22-9 91-22-10 through 91-22-18 91-22-19 91-22-21	Amended Amended Amended Revoked Amended Revoked Amended Revoked	V. 19, p. 683 V. 19, p. 684 V. 19, p. 684 V. 19, p. 684 V. 19, p. 684	100-11-1 100-15-1 100-22-3 100-27-1 100-28a-1 through 100-28a-16 100-28a-1 through 100-28a-16	Amended Amended New New New (T) New Amended Amended	V. 19, p. 1190 V. 20, p. 1093 V. 19, p. 571 V. 20, p. 773 V. 20, p. 247-251 V. 20, p. 774-778 V. 19, p. 1547 V. 19, p. 1190	Reg. No. 108-1-1 108-1-3 AGENC Reg. No. 109-2-2 109-5-1 109-5-4 109-6-2	Action Amended New CY 109: BOARD (MEDICAL SEI Action Amended Amended Amended Amended Amended	Register V. 19, p. 2022 V. 19, p. 68 OF EMERGENCY RVICES Register V. 19, p. 1949 V. 19, p. 1749 V. 19, p. 1750 V. 19, p. 1750 V. 19, p. 1750
91-22-4 91-22-5a 91-22-7 91-22-8 91-22-9 91-22-10 through 91-22-18 91-22-21 91-22-21 91-22-22	Amended Amended Revoked Amended Revoked Amended Revoked Amended Revoked Amended Revoked	V. 19, p. 683 V. 19, p. 684 V. 19, p. 684	100-11-1 100-15-1 100-22-3 100-22-1 100-28a-1 through 100-28a-1 through 100-28a-1 100-29-7 100-49-4	Amended Amended New New New (T)	V. 19, p. 1190 V. 20, p. 1093 V. 19, p. 571 V. 20, p. 773 V. 20, p. 247-251 V. 20, p. 774-778 V. 19, p. 1547	Reg. No. 108-1-1 108-1-3 AGENC Reg. No. 109-2-2 109-5-1 109-5-4 109-6-2 109-6-3	Action Amended New CY 109: BOARD C MEDICAL SER Action Amended Amended Amended Amended Amended New	Register V. 19, p. 2022 V. 19, p. 68 OF EMERGENCY RVICES Register V. 19, p. 1949 V. 19, p. 1749 V. 19, p. 1750 V. 19, p. 1750 V. 19, p. 1751
91-22-4 91-22-5a 91-22-7 91-22-8 91-22-9 91-22-10 through 91-22-18 91-22-19 91-22-21 91-22-22 91-22-23 91-22-24	Amended Amended Amended Revoked Amended Revoked Amended Revoked Revoked Revoked	V. 19, p. 683 V. 19, p. 684 V. 19, p. 684	100-11-1 100-15-1 100-22-3 100-27-1 100-28a-1 through 100-28a-1 through 100-28a-16 100-29-7 100-49-4 100-54-4 100-55-1	Amended Amended New New New (T) New Amended Amended	V. 19, p. 1190 V. 20, p. 1093 V. 19, p. 571 V. 20, p. 773 V. 20, p. 247-251 V. 20, p. 774-778 V. 19, p. 1547 V. 19, p. 1190	Reg. No. 108-1-1 108-1-3 AGENO Reg. No. 109-2-2 109-5-1 109-6-2 109-6-3 109-7-1	Action Amended New CY 109: BOARD C MEDICAL SEE Action Amended Amended Amended Amended Amended Amended Amended New Amended	Register V. 19, p. 2022 V. 19, p. 68 DF EMERGENCY RVICES Register V. 19, p. 1949 V. 19, p. 1749 V. 19, p. 1750 V. 19, p. 1750 V. 19, p. 1751 V. 19, p. 1751 V. 19, p. 1751
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91-22-4 91-22-5a 91-22-7 91-22-8 91-22-9 91-22-10 through 91-22-18 91-22-19 91-22-21 91-22-22 91-22-23 91-22-24	Amended Amended Amended Revoked Amended Revoked Amended Revoked Revoked Revoked	V. 19, p. 683 V. 19, p. 684 V. 19, p. 684	100-11-1 100-15-1 100-22-3 100-27-1 100-28a-1 through 100-28a-16 100-28a-16 100-29-7 100-49-4 100-55-1 through	Amended Amended New New New (T) New Amended Amended Amended	V. 19, p. 1190 V. 20, p. 1093 V. 19, p. 571 V. 20, p. 773 V. 20, p. 247-251 V. 20, p. 774-778 V. 19, p. 1547 V. 19, p. 1190 V. 19, p. 1547	Reg. No. 108-1-1 108-1-3 AGENO Reg. No. 109-2-2 109-5-1 109-5-4 109-6-2 109-6-3 109-7-1 109-10-1	Action Amended New Y 109: BOARD (MEDICAL SEE Action Amended Amended Amended Amended New Amended Amended Amended	Register V. 19, p. 2022 V. 19, p. 68 DF EMERGENCY RVICES Register V. 19, p. 1949 V. 19, p. 1749 V. 19, p. 1750 V. 19, p. 1750 V. 19, p. 1751 V. 19, p. 1751 V. 19, p. 1751
91-22-4 91-22-5a 91-22-7 91-22-8 91-22-9 91-22-10 through 91-22-18 91-22-21 91-22-22 91-22-23 91-22-23 91-22-24 91-22-25 91-22-26	Amended Amended Revoked Amended Revoked Amended Revoked Amended Revoked Revoked Revoked Revoked Revoked	V. 19, p. 683 V. 19, p. 684 V. 19, p. 685	100-11-1 100-15-1 100-22-3 100-27-1 100-28a-1 through 100-28a-16 100-28a-16 100-29-7 100-49-4 100-55-1 through	Amended Amended New New New (T) New Amended Amended Amended Amended	V. 19, p. 1190 V. 20, p. 1093 V. 19, p. 571 V. 20, p. 773 V. 20, p. 774-778 V. 19, p. 1547 V. 19, p. 1190 V. 19, p. 1547 V. 19, p. 1547 V. 19, p. 1547	Reg. No. 108-1-1 108-1-3 AGENO Reg. No. 109-2-2 109-5-1 109-5-4 109-6-2 109-6-3 109-7-1 109-10-1 109-11-6	Action Amended New Y 109: BOARD (MEDICAL SEI Action Amended Amended Amended Amended New Amended Amended Amended Amended Amended Amended Amended Amended	Register V. 19, p. 2022 V. 19, p. 68 OF EMERGENCY RVICES Register V. 19, p. 1949 V. 19, p. 1749 V. 19, p. 1750 V. 19, p. 1750 V. 19, p. 1751 V. 19, p. 1753
91-22-4 91-22-5a 91-22-7 91-22-8 91-22-9 91-22-10 through 91-22-18 91-22-21 91-22-22 91-22-23 91-22-24 91-22-25 91-22-26 91-37-2	Amended Amended Revoked Amended Revoked Amended Revoked Amended Revoked Amended Revoked Amended Amended Amended Amended Amended	V. 19, p. 683 V. 19, p. 684 V. 19, p. 685 V. 20, p. 724	100-11-1 100-15-1 100-22-3 100-27-1 100-28a-1 through 100-28a-16 100-28a-16 100-29-7 100-49-4 100-55-1 through 100-55-9 100-55-9	Amended Amended New New (T) New Amended Amended Amended Amended	V. 19, p. 1190 V. 20, p. 1093 V. 19, p. 571 V. 20, p. 773 V. 20, p. 774-778 V. 19, p. 1547 V. 19, p. 1547 V. 19, p. 1547 V. 19, p. 1017-1020 V. 19, p. 1547	Reg. No. 108-1-1 108-1-3 AGENO Reg. No. 109-2-2 109-5-1 109-5-4 109-6-2 109-6-3 109-7-1 109-10-1	Action Amended New Y 109: BOARD (MEDICAL SEE Action Amended Amended Amended Amended New Amended Amended Amended	Register V. 19, p. 2022 V. 19, p. 68 DF EMERGENCY RVICES Register V. 19, p. 1949 V. 19, p. 1749 V. 19, p. 1750 V. 19, p. 1750 V. 19, p. 1751 V. 19, p. 1751 V. 19, p. 1751
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